

**ENGLISH AS THE LANGUAGE OF LEARNING FOR LIMITED  
ENGLISH PROFICIENCY GRADE 10 ACCOUNTING LEARNERS IN  
THE FREE STATE PROVINCE**

**By**

**MOTALENYANE ALFRED MODISE**

Submitted in fulfilment of the requirements for the Degree

**DOCTOR OF EDUCATION**

in the

Faculty of Humanities

at the

Central University of Technology, Free State

Promoter: Prof G Schlebusch

Co-promoter: Dr L Schlebusch

NOVEMBER 2017

## DECLARATION WITH REGARD TO INDEPENDENT WORK

I, Motalenyane Alfred Modise, Identity number: \_\_\_\_\_ and student number \_\_\_\_\_, do hereby declare that this research project submitted to the Central University of Technology, Free State for the Degree: Doctor of Education, is my own independent work; and complies with the Code of Academic Integrity, as well as other relevant policies, procedures, rules and regulations of the Central University of Technology, Free State; and has not been submitted before to any institution by myself or any other person in fulfilment (or partial fulfilment) of the requirements for the attainment of any qualification.

\_\_\_\_\_  
**SIGNATURE OF STUDENT**

\_\_\_\_\_  
**DATE**

## DEDICATION

This dissertation is dedicated my late parents Seranoleng Reginah Modise, Tsopologa John Modise, late Rev Evans Modiredi Plaatjie, my cousin, my late grandmother, Kelelang Dorah Modise, late Daniel Morakile Mathora, Mmalebiemang, late aunt Keromemang Lenah Mokoduwe, Keboneilwe Mocumi, Matelepane, Easther Plaatjie, late Moses Selima my primary school principal, Rebeca Selima, late Gabacoane Elizabeth Winkel, late Israel Montwedi Watchi and my uncle Gaobonwe White who is 105 this year 2017.

## ACKNOWLEDGEMENTS

I would like to extend my sincere gratitude and appreciation to the following:

- I submit my heart-felt and humble gratitude to God Almighty for giving me life, granting me the strength and ability and keeping me healthy throughout this journey. God is good.
- The Central University of Technology (CUT), Free State, for their financial support to complete this project.
- Thanks are due to my promoter, Prof G Schlebusch who sacrificed his time, patience, constructive ideas, for generous guidance, good mentorship, rich experience and expertise.
- To my co-promoter, Dr L Schlebusch who added immense value to this study through her commitment, patience and insight. You inspired me throughout this study.
- To all colleagues from CUT, Free State in Welkom and Bloemfontein campus, who endured this long process with me, always offering support, advice and inspired messages during difficult times. The list is very long, but thank you all for from the bottom of my heart.
- My family, wife Pelonomi Lydia Rebecca Modise, Tebogo and Warona for moral support during difficult times, when I appeared to be going up the hill.
- All the members of the Methodist Church of Southern Africa, the ministers for their prayers at all times, my friends, family and relatives for their valuable contribution.



- My brothers (Obakeng, Goitsemodimo Morake, late Shuping, late Keabina, late Pule) and my sisters (Kelelang Dorah Mathora, Omphemetse Maditobatoba, late Constance Gabashediwe Modise) who have been a tower of strength throughout my education career during difficult times.
- Free State Department of Basic Education for permitting me to conduct my research, Principals, Grade 10 Accounting teachers and learners in Free State Province learners for their enthusiasm and willingness to participate in my study.

## LIST OF ABBREVIATIONS

LEP	Limited English Proficiency
LiEP	Language in Education Policy
DBE	Department of Basic Education
PED	Provincial Education Department
SASA	South African Schools Act
SGB	School Governing Body
BICS	Basic Interpersonal Communication Skills
CALP	Cognitive Academic Language Proficiency
A O L	Asserts, Owners equity and Liabilities
ZDP	Zone of Proximal Development
VAT	Value Added Tax
LoLT	Language of Learning and Teaching
GET	General Education and Training
FET	Further Education and Training
CAPS	Curriculum and Assessment Policy Statement
NEPI	National Education Policy Investigation
NP	National Party
RSA	Republic of South Africa

## **ABSTRACT**

The aim of this study is to investigate the effects of English as the language of learning for Limited English Proficiency (LEP) Grade 10 Accounting learners in Free State Province, identify the problems that influence learners' learning in English, and provide a strategy aiming to address this enduring problem in South African schools. An in-depth literature study was conducted to investigate this phenomenon. The discussion included Accounting as a subject in the South African curriculum, the language diversity in South Africa as well as language of learning in South African schools.

Two major types of language proficiency, namely Basic Interpersonal Communication Skills (BICS) and Cognitive Academic Language Proficiency (CALP) were looked into. Language skills needed for academic success, as well as challenges faced by LEP Grade 10 Accounting learners and the various strategies that could be used to assist them were highlighted.

Constructivist learning theories based on scientific study on how learners acquire knowledge were argued. Methods of constructing knowledge, i.e. meaningful learning, discovering learning, language and learning, mediation, the zone of proximal development and scaffolding as an intervention to facilitate learning to Grade 10 LEP Accounting learners were put forward.

Qualitative research was employed to gather data from participants in three education districts in the Free State province, namely Motheo, Lejweleputswa and Fezile Dabi. Grade 10 Accounting LEP learners and their teachers were purposively sampled as they are able to provide their opinions regarding the language of learning in the classroom. In total, the sampled Grade 10 Accounting teachers numbered 30 (3 districts x 10 teachers = 30 teachers). The sampled Grade 10 Accounting LEP learners were the same number (30).

The key findings were that LEP learners have difficulty communicating in academic English, have poor English language application skills, lack of vocabulary and inadequate English reading, writing, speaking and listening skills. In addition, the use of mother tongue during teaching and learning seems common practice in these schools.

The study concludes by proposing a model strategy to assist the LEP Accounting learners in South African schools.

**Key words: Language of learning, Accounting, Limited English proficiency, Mother tongue**

## TABLE OF CONTENTS

DECLARATION .....	i
DEDICATION .....	ii
ACKNOWLEDGEMENTS .....	iii
LIST OF ABBREVIATIONS .....	v
ABSTRACT .....	vi
TABLE OF CONTENTS .....	viii
LIST OF FIGURES .....	xiv
LIST OF TABLES .....	xv
LIST OF APPENDICES .....	xvi
CHAPTER 1 .....	1
INTRODUCTORY ORIENTATION .....	1
1.1 INTRODUCTION .....	1
1.2 BACKGROUND TO THE STUDY .....	1
1.3 PROBLEM STATEMENT .....	2
1.4 RESEARCH QUESTIONS .....	2
1.5 AIM OF THE RESEARCH .....	3
1.6 PRELIMINARY LITERATURE REVIEW .....	3
1.7 METHODOLOGY .....	6
1.7.1 Research design and method .....	6
1.8 POPULATION AND SAMPLE .....	6
1.8.1 Population and sample .....	6
1.9 DATA GATHERING INSTRUMENTS .....	7
1.9.1 Open-ended questionnaires .....	7
1.10 DATA ANALYSIS .....	8
1.11 DELIMITATION OF THE STUDY .....	9
1.12 LIMITATION OF THE STUDY .....	9
1.13 DEFINITION OF CONCEPTS .....	9
1.13.1 Limited English Proficiency (LEP) .....	9
1.13.2 Additive bilingualism .....	9
	ix

1.13.3 Constructivism .....	10
1.14 ETHICAL CONSIDERATIONS.....	10
1.15. PROGRAMME OF THE STUDY.....	10
CHAPTER 2.....	12
OVERVIEW OF ACCOUNTING, LANGUAGE DIVERSITY IN SOUTH AFRICAN SCHOOLS AND STRATEGIES TO ASSIST LEP ACCOUNTING LEARNERS .....	12
2.1 INTRODUCTION .....	12
2.2 ACCOUNTING AS SUBJECT IN THE SOUTH AFRICAN .....	13
2.3 LANGUAGE DIVERSITY IN SOUTH AFRICA .....	14
2.4 DEVELOPMENT OF LANGUAGE POLICIES FOR EDUCATION IN SOUTH AFRICA.....	15
2.4.1 Previous language policies: 1948-1994.....	16
2.4.2 New language policy as from 1994.....	18
2.5 CONSTITUTION OF SOUTH AFRICA WITH REFERENCE TO LANGUAGE AS A RIGHT .....	19
2.5.1 Current position of language of learning in South African schools .....	21
2.6 LANGUAGE PROFICIENCY .....	21
2.6.1 Definition of language proficiency.....	22
2.6.2 Limited English Proficiency (LEP) .....	22
2.6.3 Basic interpersonal communicative skills (BICS) and cognitive academic language proficiency (CALP).....	23
2.7 BARRIERS FACED BY LEP ACCOUNTING LEARNERS .....	25
2.7.1 Large Accounting classes .....	25
2.7.2 Lack of parental involvement.....	25
2.7.3 Teachers' language competency.....	26
2.7.4 Language load and vocabulary .....	26
2.8 CURRENT INSTRUCTIONAL TECHNIQUES TO ASSIST LEP LEARNERS .....	28
2.9 CURRENT TEACHING STRATEGIES TO ASSIST LEP ACCOUNTING LEARNERS .....	31
2.9.1 Target vocabulary .....	31
2.9.2 Select a main concept.....	33
2.9.3 Create a context.....	35
2.9.4 Make connections .....	36
2.9.5 Check for understanding .....	38
2.9.6 Theme-based programmes .....	39

2.9.7	Cooperative learning .....	41
2.9.8	Graphic organisers.....	42
2.10	CONCLUSION.....	43
	CHAPTER 3.....	45
	ENGLISH PROFICIENCY AND EFFECTIVE LEARNING .....	45
3.1	INTRODUCTION .....	45
3.2	CONSTRUCTIVISM .....	45
3.2.1	Construction of knowledge .....	46
3.2.1.1	Meaningful learning.....	46
3.2.1.2	Discovery learning.....	47
3.2.2	Construction of knowledge in the social constructivist model.....	49
3.2.2.1	Language and learning.....	50
3.2.2.2	Mediation .....	51
3.2.2.3	Zone of Proximal Development (ZPD).....	53
3.2.2.4	Scaffolding .....	54
3.3	BILINGUALISM .....	56
3.4	ENGLISH PROFICIENCY REQUIRED FOR ACADEMIC CCOMPLISHMENT .....	57
3.4.1	English language skills.....	58
3.4.1.1	Reading skills.....	58
3.4.1.2	Listening skills.....	59
3.4.1.3	Speaking skills .....	60
3.4.1.4	Writing skills .....	61
3.5	LANGUAGE OF TEXTBOOKS .....	62
3.6	CODE-SWITCHING.....	64
3.7	SUMMARY .....	66
	CHAPTER 4.....	68
	RESEARCH METHODOLOGY AND DESIGN .....	68
4.1	INTRODUCTION .....	68
4.2	RESEARCH METHODOLOGY.....	68
4.3	RESEARCH DESIGN .....	69
4.3.1	Qualitative research .....	70
4.4	DATA COLLECTION INSTRUMENTS.....	71
4.4.1	Questionnaire.....	71

4.4.1.1	Open-ended questionnaires .....	72
4.4.1.2	Construction of questionnaires .....	72
4.4.1.3	Instructions for completing questionnaire .....	72
4.4.1.4	Content validation of the questionnaires.....	73
4.4.1.5	Distribution of questionnaires .....	74
4.4.1.6	The schedule for the distribution of questionnaires.....	74
4.4.1.7	Permission to conduct the research in the Free State province .....	74
4.5	POPULATION AND RESEARCH SAMPLE .....	75
4.5.1	Questionnaire sample .....	75
4.6	DATA ANALYSIS.....	76
4.7	TRUSTWORTHINESS OF RESEARCH .....	78
4.7.1	Credibility .....	79
4.7.2	Dependability/Reliability .....	79
4.7.3	Confirmability .....	79
4.7.4	Transferability .....	80
4.8	ETHICAL CONSIDERATIONS.....	80
4.9	CHAPTER SUMMARY .....	81
CHAPTER 5.....		83
DATA PRESENTATION AND ANALYSIS .....		83
5.1	INTRODUCTION .....	83
5.2	BIOGRAPHICAL DATA ANALYSIS .....	83
5.2.1	Teachers Biographical Data .....	83
5.3	QUALITATIVE DATA ANALYSIS.....	86
5.3.1	Theme T1: The influence of English as language of learning.....	87
5.3.1.1	Sub-theme T1.1: Positive influences of English as language of learning .....	87
5.3.1.2	Sub-theme T1.2: Negative influence of English as language of learning .....	90
5.3.2	Theme T2: Mother tongue .....	91
5.3.2.1	Sub-Theme T2.1: Tests and examinations in mother tongue.....	91
5.3.2.2	Sub-theme T2.2: Use of mother tongue in teaching and learning .....	92
5.3.3	Theme T3: Limited English proficiency (LEP) .....	95
5.3.3.1	Sub-theme T3.1: Influence of LEP on learners' participation .....	95
5.3.3.2	Sub-theme T3.2: Special attention to LEP learners .....	97
5.4	LEARNERS' BIOGRAPHICAL DATA.....	109
5.4.1	Age of learners.....	109



5.4.2	Gender .....	110
5.5	FINDINGS FROM THE QUESTIONNAIRES FROM THE GRADE 10 LEP LEARNERS.....	110
5.6	CONCLUSION.....	129
	CHAPTER 6.....	131
	CONCLUSIONS AND RECOMMENDATIONS .....	131
6.1	INTRODUCTION .....	131
6.2	DISCUSSION OF THE FINDINGS, IMPLICATIONS AND RECOMMENDATIONS. ....	131
6.2.1	Findings from literature on Accounting, language diversity and teaching strategies .....	131
6.2.2	Findings from literature on English proficiency and effective learning.....	135
6.2.3	Findings of this study as provided through teachers' questionnaires .....	137
6.2.4	Findings of this study as provided through learners' questionnaires.....	140
6.3	RECOMMENDATIONS.....	144
6.3.1	Recommendations based on the findings of Accounting teachers.....	144
6.3.2	Recommendations based on the findings of LEP Accounting learners .....	149
6.4	ADDITION TO THE BODY OF KNOWLEDGE.....	153
6.5	LIMITATIONS OF THE STUDY .....	154
6.6	FUTURE RESEARCH .....	154
6.7	RESEARCH QUESTIONS ANSWERED .....	154
6.8	SUMMARY .....	156
	CHAPTER 7 .....	157
	MODEL TO ASSIST LEP GRADE 10 ACCOUNTING LEARNERS .....	157
7.1	INTRODUCTION .....	157
7.2	MODEL.....	158
7.3	CONCLUDING REMARKS .....	195
	LIST OF REFERENCES .....	197
	APPENDIX A-I .....	2275

## LIST OF FIGURES

Figure 2. 1: Cognitive academic language .....	23
--	----

## LIST OF TABLES

Table 2.1: Number and percentage of language speakers in South Africa 2011.....	15
Table 4.1: Description of the universal steps in qualitative data analysis .....	77
Table 5.1: Gender of teacher participants .....	84
Table 5.2: Experience (in years) as Grade 10-12 teacher.....	84
Table 5.3: Experience (in years) as Grade 10-12 Accounting teacher .....	85
Table 5.4: Themes and sub-themes - Teachers.....	86
Table 5.5: Age of learner participant.....	109
Table 5.6: Responses according to gender.....	110
Table 5.7: Themes and sub-themes - LEP learners .....	111
Table 7.1 Stages to assist LEP Grade 10 Accounting learners .....	159

## LIST OF APPENDICES

APPENDIX A: Application to the Department of Basic Education .....	225
APPENDIX B: Permission from Department of Basic Education.....	226
APPENDIX C: Questionnaires Grade10 Accounting learners .....	227
APPENDIX D: Questionnaires Grade 10 Accounting teachers .....	232
APPENDIX E: Application to principals requesting research permission.....	236
APPENDIX F: Letter requesting request permission from parents .....	237
APPENDIX G: Consent form to the parents .....	238
APPENDIX H: Consent form to the teachers.....	239
APPENDIX I: Language editor proof .....	240

## CHAPTER 1

### INTRODUCTORY ORIENTATION

#### 1.1 INTRODUCTION

Language issues have long been an area of consideration and sensitivity in the context of South African Education. Limited English Proficiency (LEP) of learners is one of the most pressing of these language issues. English language proficiency among young South Africans for whom English is not their mother tongue is low (Monyai, 2010:28). In this study, the researcher will develop teaching strategies that could be employed by Accounting teachers in the teaching and learning of LEP Grade 10 Accounting learners.

#### 1.2 BACKGROUND TO THE STUDY

Since South Africa became a democracy in 1994, the South African education system has been engaged in a process of transformation. This transformation has affected all areas of the education system, including curriculum development and implementation, governance and management. Outcomes-Based Education (OBE), emphasising a learner-centred approach, formed the foundation of the original Curriculum 2005 in South Africa. The National Curriculum Statement (NCS) was introduced from Grade 10-12 during 2003, followed by the Revised National Curriculum Statement (RNCS) and, more recently, the Curriculum and Assessment Policy Statement (CAPS). Accounting is included in the CAPS at Grade 10 level and is taught to many learners who demonstrate LEP (Department of Basic Education (DBE), 2011a:3).

When South Africa became a Union as part of the British Empire in 1910, the language of government, schools, the legal system and business became English. Changes in education language policy again occurred after the National Party came to power in 1948. Currently South Africa has 11 official languages, but, without exception, most people opt for English as the *lingua franca* (Ferreira, 2011:25). Most South Africans

can speak more than one of the official languages: isiZulu, isiXhosa, Sepedi (referring to Northern Sotho), Setswana, English, Afrikaans, Sesotho (referring to Southern Sotho), Xitshonga, Siswati, Tshivenda and isiNdebele (referring to Southern Ndebele) (Ferreira, 2011:11).

Wright and Bilica (2007:1) explain that modern educational theory, as evidenced in the conceptual change learning model, internationally encourages Accounting teachers to focus less on fact-based, rote-learning and more on conceptually driven teaching. This requires teachers to plan teaching by first getting information about learners' prior knowledge and then using this to structure lessons. Ellis (2012:237) further proposes that besides learners' prior knowledge and experiences, language and interpersonal relations between teachers and learners in the classroom are necessary for successful learning. Consequently, language plays an important role in the teaching and learning of Accounting.

### **1.3 PROBLEM STATEMENT**

The language of learning used to convey Accounting concepts to many learners is a concern for Accounting teachers in South Africa. Learners whose mother tongue is different from English as the language of learning may encounter problems in the Accounting classroom and as a result may not perform academically. The implication of the use of a different language of learning than the mother tongue on the academic achievement of the learners could be a drastic one and lack of understanding prohibit learners to perform well in Accounting.

### **1.4 RESEARCH QUESTIONS**

The research questions that emerge from the research problem are:

- What is the historical background of the language of learning in South African schools?

- Which theories underlie the process of cognitive understanding of academic concepts (such as Accounting)?
- Are language strategies employed by Accounting teachers to convey concepts to LEP Grade 10 learners, and if so, how are these implemented?
- What are the language problems encountered by LEP Grade 10 Accounting learners in the classroom?
- Which teaching strategies should be included in a programme to alleviate possible conceptual problems that LEP Grade 10 Accounting learners may encounter?

## **1.5 AIM OF THE RESEARCH**

The aim of this research is to develop teaching strategies that could be employed by Accounting teachers in the teaching and learning of LEP Grade 10 Accounting learners. This aim leads to the following objectives of the study.

- To ascertain the historical background of the language of learning in South African schools.
- To determine the theories underlying the process of cognitive understanding of academic concepts (such as Accounting).
- To establish whether and how language strategies are employed by Accounting teachers to convey concepts to LEP Grade 10 learners.
- To determine the language problems encountered by LEP Grade 10 Accounting learners in the classroom.
- To include teaching strategies in a programme to alleviate possible conceptual problems that LEP Grade 10 Accounting learners may encounter.

## **1.6 PRELIMINARY LITERATURE REVIEW**

A literature review is a body of text that aims to review the critical points of current knowledge, including substantive findings, as well as theoretical and methodological

contributions regarding a particular topic. Literature reviews are secondary sources and, as such, do not present any new or original experimental work (Hart, 2008:194).

Using investigations and practical work for clarification of concepts of learning is simplified if it moves from the concrete to the abstract. It is thus critical that the concrete foundations, on which abstract concepts are built, are accurate (Shaffer, 2007:4). Scientific investigation can provide such foundations through the nature of the subject, by observing concrete objects and proceeding with other process skills, such as classifying, hypothesising, interpreting data and extrapolation, to name but a few. Ideally these skills are obtained practically and formation of concepts can be advanced by means of observation. This implies going beyond the textbook and using the classroom situation to its full advantage: incorporating the possibility of interaction between learners, demonstrations, hands-on activities and group work (Shaffer, 2007:4).

According to Ferreira (2011:11), South Africa has eleven official languages. Black learners are initially taught in their mother tongue (from Grades 1 to 3) and most subsequent teaching takes place in English or Afrikaans. Consequently, learners in the Accounting classroom not only have to learn the subject matter, but have to cope with language comprehension too. Ferris (2009:25) points out that the majority of South Africa's teachers, especially in secondary schools, work in classrooms where English is the language of learning, but is not the mother tongue of either the teachers or the learners. Harbert, McConnell, Geniet, Miller and Whiteman (2009:23) also point out that, after poverty, language, and in particular proficiency in the language of learning, is the largest single factor that affects learner performance at school. Learners are not only communicating in classrooms in a second language, but are to use it as the language of learning in all their other subjects. Teachers are therefore faced with the dual challenge of teaching a particular subject, such as Accounting, in English, while learners are still learning the language.

Limited English Proficiency (LEP) is an official term used for learners whose proficiency has not yet developed to the point where they can fully participate in an English-only



instructional environment (Case, 2003:2). In a study done by Dove and Honigsfeld (2013:15), they drew conclusions in their study about how long it takes to develop oral and academic English proficiency. They define academic English proficiency as the ability to use language in academic contexts. The findings were that it takes three to five years to develop oral English proficiency and four to seven years, in optimal conditions, to develop academic English proficiency.

Paying attention to language is very important in order to improve the quality of Accounting education: to equip learners, irrespective of their socio-economic background, race, gender or intellectual ability, with the knowledge, skills and values for self-fulfilment to participate meaningfully in society as citizens of a free country (DBE, 2011b:6). To do well, learners should be able to "*extend their knowledge of concepts beyond basic vocabulary and be able to engage in, and manipulate the appropriate discourse*" (Shaffer, 2007:4). There are various possible strategies that Accounting teachers could implement to teach LEP learners scientific discourse, concepts and terminology – some more effective than others. Code-switching is one of the strategies.

Code-switching is often used in LEP classroom situations. This involves moving from one language to another in mid-speech when both speakers know the same languages (Ferreira, 2011:10). In this way, learners are taught bilingually, with the learners' mother tongue being used to facilitate the learning of Accounting and English at the same time. However, this would require teachers to be fluent in the learners' mother tongue, as well as in English, and the multicultural composition of classes in South Africa, especially in urban areas, makes this an enormous challenge. Learners are often passive in the classroom and seldom engage in meaningful discussions in English. However, because the classroom is in many cases the only place that second language where learners have exposure to English; their teachers are under pressure to use English as much as possible. Learners need feedback and input from the teacher in many areas, including pronunciation and communication, as well as the accuracy of knowledge, skills and thought processes (Shaffer, 2007:4).

## **1.7 METHODOLOGY**

### **1.7.1 Research design and method**

The researcher uses the qualitative research design for this study. This design, according to Ary, Jacobs, Razavieh and Sorensen (2009:426), looks at the context of events, natural setting, participant's perspectives and reasons for the events and phenomena needing exploration and explanation. According to Leedy and Ormrod (2015:139), qualitative research enables the researcher to examine people's words and actions and report in narrative and descriptive ways – more closely representing the situation as experienced by the participants. McMillan and Schumacher (2012:321) state that qualitative researchers accumulate data by interacting with selected individuals in their settings (field research) and by acquiring and reviewing written documents relevant to the study. In this study interaction will occur with both LEP learners and their teachers.

The research method employed in this study is phenomenology. According to Groenewald (2004:5), the active word in phenomenological research is 'describe'. The aim of the researcher is thus to describe as precisely as possible the phenomenon, holding back from any pre-given outline, but remaining factual. The phenomenologists are concerned with understanding social and psychological phenomena from the perspectives of people involved. In this study the perspectives of both Accounting teachers and learners regarding the phenomena under study are gathered.

## **1.8 POPULATION AND SAMPLE**

### **1.8.1 Population and sample**

Ary *et al* (2009:164) define population as all members of any well-defined class of people, events, or objects from which a representative sample is selected. The target population of this study is Grade 10 Accounting teachers and learners in the Free State Province.

Sample is a subset of the population or a small group that is observed (McMillan, 2012:94; Leedy and Ormrod, 2015:152). The purpose of sampling is to enable the researcher to obtain the required information in a reliable way, without involving the entire population. Purposive (or purposeful) sampling will be used in this study. According to Jonson and Christensen (2012:231), purposive (purposeful) sampling refers to the selection of a sample that is believed to be representative of a given population, the researcher then specifies the characteristics of the population interested in and locate individuals who have those characteristics (Jonson & Christensen, 2012:231). The rationale for purposive sampling is that a specific group of Accounting learners (who are LEP) are sampled for this study as they relate to the phenomena under study. The Grade 10 teachers attached to these LEP learners form part of the purposeful sample.

The Free State province is divided into five education districts. From five districts, three districts will participate in this study. Grade 10 Accounting teachers will be sampled. Similarly, it is envisaged by the researcher to sample 10 LEP Grade 10 Accounting learners per district and 10 Grade Accounting teachers per district. The total sample is therefore 30 LEP Grade 10 Accounting learners and 30 Grade 10 Accounting teachers. The rationale for selecting the Grade 10 group is grounded in the subject groupings in the Senior (Grade 7-9) and Further Education and Training (Grade 10-12) Phases in secondary schools. Learners in the Senior Phase engage with the Learning area, Economic and Management Sciences (of which Accounting only forms a part). It is only in Grade 10 that learners have the option of selecting Accounting as a stand-alone subject.

## **1.9 DATA GATHERING INSTRUMENTS**

### **1.9.1 Open-ended questionnaires**

A questionnaire is an instrument with open- or closed-ended questions or statements to which a participant must react. Gray (2009:337) says that for many good reasons the questionnaire is the most widely used technique for obtaining information from

participants. A questionnaire is relatively economical, has the same questions for all participants, can ensure anonymity, and contains questions written for specific purposes. Questionnaires can use questions or statements, but in all cases the participants are responding to something written.

According to Kumar (2014:110), a questionnaire is a written list of questions, the answers to which are recorded by participants. In an open-ended questionnaire, participants read the questions, interpret what is expected and then write down the answers. Open-ended questionnaires will be used for this study where participants have the opportunity to write down their opinions, views, attitudes and perceptions. White (2005:68) mentions that in open-ended questionnaires, the participants can respond with any information relevant to the question and are normally used in qualitative studies for complex questions that cannot be answered in a few simple categories, but require more detailed information and discussion. LEP Accounting learners are to complete questionnaires to determine various aspects regarding English as the language of learning, while Grade 10 Accounting teachers are to complete questions to determine the challenges faced in the classroom.

## **1.10 DATA ANALYSIS**

Data analysis is a process of systematically organizing, categorizing and summarizing data and describing it in meaningful terms so as to answer the research questions. Qualitative data analysis involves integration and synthesis of narrative data in order to draw and communicate conclusions without loss of context and richness of data (Hesse-Biber & Leavy, 2010:301). The researcher cannot analyse the data at the same time and wait until the questionnaires are completed (Babbie, 2009:400). Open coding is performed and themes are assigned codes in an attempt to condense the data into categories. When coding is completed, the data belonging to each category is assembled in one place. The content of each category is then used to determine emerging themes and possible sub-themes (Jonson & Christensen: 2012:386).

### **1.11 DELIMITATION OF THE STUDY**

This study resorts in the field of Language in Education. Only Grade 10 Accounting learners and teachers are sampled as to provide information-rich data regarding the language problems encountered by LEP Grade 10 Accounting learners in the classroom.

### **1.12 LIMITATION OF THE STUDY**

The researcher's presence during data gathering, which is often unavoidable in qualitative research, can possibly affect the participants' responses. The researcher will stress the importance of correct information to all participants during a conversational briefing session before data gathering commences.

### **1.13 DEFINITION OF CONCEPTS**

#### **1.13.1 Limited English Proficiency (LEP)**

According to Setati (2011:21), LEP learners are often unable to demonstrate their competence in content subjects offered through English as language of learning as they lack the necessary cognitive language skills. Such learners have limited ability to read, write, speak or understand academic English.

#### **1.13.2 Additive bilingualism**

According to Gandara and Hopkins (2010:159), additive bilingualism occurs where a second language is learnt without detracting from the development of the mother tongue. The second language adds to, rather than replaces the mother tongue.

### 1.13.3 Constructivism

Constructivism refer to the idea that learners construct knowledge for themselves - each learner individually (socially) construct meaning as he or she learns (Jacobs, Vakalisa & Gawe, 2011:41).

## 1.14 ETHICAL CONSIDERATIONS

According to Cary (2013:39) and Creswell (2013:230), the ethical considerations essential to research are the confidentiality of the results and findings of the study, and the protection of the participants. A presentation of the proposal was done at the Campus Research Committee after which the proposal served and was approved at the Faculty Research and Innovation Committee (FRIC). It is through this committee that ethical clearance is provided with approval of the proposal. Approval to conduct research in schools was also sought from and consequently provided by the Department of Basic Education.

## 1.15. PROGRAMME OF THE STUDY

**Chapter One** provides the plan of the study and include the necessary aspects regarding an introductory chapter.

**Chapter Two** outlines an overview of the language diversity and historical language aspects in South African schools.

**Chapter Three** discusses the constructive theory of cognition, language skills to learn Accounting and bilingualism.

**Chapter Four** deals with the methodology used to conduct the study: the description of research methodology, the research approach, research design, population and sample, data analysis procedures, and lastly conclusion.

**Chapter Five** investigates the English proficiency level of Grade 10 learners in the Free State Province; deals with the data analysis and the interpretation of the findings.

**Chapter Six** presents a synopsis of the previous chapters by indicating how the study contributes to the current body of knowledge. Findings are presented, followed by the recommendations of the study. Limitations of the study are acknowledged. Suggestions are made by the researcher for future research on issues related to the topic. Finally, a conclusion is drawn.

**Chapter Seven** puts forward the proposed programme and suggest strategies which can be followed by Accounting teachers.

## CHAPTER 2

### OVERVIEW OF ACCOUNTING, LANGUAGE DIVERSITY IN SOUTH AFRICAN SCHOOLS AND STRATEGIES TO ASSIST LEP ACCOUNTING LEARNERS

#### 2.1 INTRODUCTION

The purpose of this study is to investigate the effects of English as the language of learning for Limited English Proficiency (LEP) Grade 10 Accounting learners, to identify the problems that influence learners' learning through English, and to provide a strategy aiming to address this long-standing problem in South African schools.

The majority of South African learners use English as language of learning although it is not their mother tongue (Peer & Reid, 2012:91). Language is commonly described as the means by which a person learns to organise experiences and thoughts. It stands at the Centre of the many interdependent cognitive, affective and social factors that shape learning and it has been a concern, especially in a diverse country such as South Africa (Aukrus, 2011:12; Booyse, Roux, Seroto & Wolhuter, 2011:45). In order to achieve in-depth Accounting understanding, effective communication of Accounting concepts and ideas are key aspects as language forms an integral part of this communication. At this stage it is important to know where Accounting fits in as a subject in the curriculum.

The researcher starts with the discussion of Accounting as a subject in the South African curriculum. The chapter further discusses the language diversity in South Africa as well as language of learning in South African schools. Reference is made to the different language policies and language as a human right. This chapter highlights the challenges faced by LEP learners in general and lastly the various strategies that could be used to assist such LEP learners in the classroom.



## 2.2 ACCOUNTING AS SUBJECT IN THE SOUTH AFRICAN CURRICULUM

According to Cornelius and Weyers (2011:2), Accounting focuses on recording, classifying and summarizing transactions and events in terms of money, and interpreting the result thereof. The process of Accounting starts by first identifying transactions and events which are of a financial nature and then records these in the Accounting books, such as Journals of first entry or subsidiary books. Every good record keeping system includes suitable classification of transactions and events as well as their summarization for ready reference. After the transactions and events are recorded, they are transferred to secondary books (i.e. General Ledger). In ledger transactions events are classified in terms of income, expenses, assets and liabilities according to their nature and summarized in a profit and loss account, as well as a balance sheet. Essentially the transactions and events are to be measured in terms of money (Cloete & Maritmuthu, 2008:35).

The Curriculum and Assessment Policy Statements (CAPS) document (for Accounting Grade 10-12) states that Accounting focuses on measuring performance, and processing and communicating financial information about economic sectors. Accounting as a discipline ensures that principles such as ethical behaviour, transparency and accountability are adhered to. It deals with the logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties (DBE, 2011a:8).

According to the CAPS document (DBE, 2011a:8), Accounting learners will be able to:

- record, analyse and interpret financial and other relevant data in order to make informed decisions;
- present and/or communicate financial information effectively by using generally accepted accounting practice in line with current developments and legislation;
- develop and demonstrate an understanding of fundamental accounting concepts;
- relate skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice, to enter the world of work and/or to move to higher education, and to encourage self-development.

However, for learners to be able to achieve the above-mentioned, they need proper skills in the language of learning (English). According to Dalvit, Murray and Terzoli (2009:40), the South African example clearly shows that a language policy favouring the use of English as language of learning does not guarantee higher levels of English proficiency. It also indicates that learners with poor English language skills experience greater difficulty with content subjects such as Accounting, and thus need a lot of support from their teachers. Most learners in South African schools face a language barrier in the classroom. Any child who cannot use the language which he/she is most familiar with (usually the mother tongue), is disadvantaged academically and unlikely to perform to the best of his/her ability (Steenkamp, Baard & Frick, 2009:119).

South Africa is a country of many languages. Large numbers of South Africans of all races understand and use other languages in addition to their own. In fact, multilingual communication is probably the normal practice of everyday life for most South Africans (Todeva & Ceno, 2009:128; Home & Heinemann, 2012:11). A clear understanding of the language diversity of South Africa is therefore important.

### **2.3 LANGUAGE DIVERSITY IN SOUTH AFRICA**

Meierkord (2012:95) and Rissik (2011:273) confirm that in South Africa a diversity of languages is spoken and used by people of all ages in various communities. The linguistic composition of South Africa, comprising of the 11 official languages (and other) is portrayed in Table 2.1 (in descending order).

**Table 2.1: Number and percentage of language speakers in South Africa, 2011.**

Languages	Number of Speakers	%
isiZulu	11 587 374	22.7
isiXhosa	8 154 258	16
Afrikaans	6 855 082	13.5
English	4 892 623	9.6
Sepedi	4 618 576	9.1
Setswana	4 067 248	8
Sesotho	3 849 563	7.6
Xitsonga	828 258	4.5
Tshivenda	1 309 388	2.4
SiSwati	1 297 946	2.5
isiNdebele	1 090 223	2.1
Others	828 258	1.6

Statistics South Africa (2011:23)

English, which is the language of learning for more than 80% of Grade 10 learners in South Africa (DBE, 2010:11), is the mother tongue of only 9.6% of the South African population. The deduction can thus be made that most Grade 10 Accounting learners use English as language of learning in the classroom. The language diversity amongst learners made it necessary to develop language policies for education. Therefore, the next section discusses the development of language policies for education in South Africa during the apartheid era and after the first democratic election in South Africa.

## **2.4 DEVELOPMENT OF LANGUAGE POLICIES FOR EDUCATION IN SOUTH AFRICA**

Language played a dominant part in the history of education in South Africa, especially during the era of the former National Party government that came to power in 1948 (Orman, 2008:87).

#### **2.4.1 Previous language policies: 1948-1994**

The year 1948 marked the beginning of the era when the apartheid policy became the law in South Africa. During this era, South Africa had 19 distinct education departments. There was one national department, and four provincial departments (Transvaal, Natal, Orange Free State and Cape Province) that catered for White -, Indian -, Coloured - and Black education each. Each of these departments had its own language policy (Centeno & Newman, 2010:119; Amutabi & Nasongo, 2013:180) which are now discussed in brief.

In terms of the language policy in white schools, Botha (2008:34) states that the former National Party aimed to resolve the language diversity issue by implementing an education language policy which was to lessen the role of English, and to encourage the expansion of Afrikaans. The theory on which the language policy in white education was based was that the mother tongue of all white children was either of the official languages, namely English or Afrikaans (Johnson, 2014:34). Language of learning in the mother tongue in either of the two official languages, with the second language being an obligatory subject up to Grade 12, was provided with legal statutory status in the National Education Policy Act (Act No. 39 of 1967). Regarding education for whites, the government remained steadfast that the norm of mother tongue tuition, as revealed in the educational policy of the time, was the educational route to follow (Johnson, 2014:34).

Regarding the language policy in coloured schools, the Coloured Persons Council Act (Act No. 52 of 1968) specified that the coloured schools could employ either English or Afrikaans as the language of learning, depending on the number of speakers in a specific area surrounding the school (National Education Policy Investigation (NEPI) 1993:31). Schuster and Witkosky (2007:61) assert that the language policy for coloureds led to mostly Afrikaans-medium schools, due to Afrikaans being the mother tongue of most coloureds. The Department of Coloured Affairs administered education for coloureds throughout the National Party rule until the 1983 Constitution recognised the Tri-cameral Parliament which comprised whites, coloureds and Indians. Each of the three houses was to manage those areas of government that were considered the

responsibility of each community, called 'own affairs'. Skovsmose and Greer (2012:169) state that Education was one of the areas that resorted under 'own affairs'. The language of learning remained either English or Afrikaans from the commencement of schooling. Thus, the impact of the language of learning on schooling in the coloured community, was less as they are mainly English or Afrikaans first language speakers (Weber, 2014:126).

Implementing the Indian Education Act (Act No. 61 of 1965) was one of the first modifications regarding Indian education under the former National Party (NEPI 1993:32). Indian education was thus positioned under the authority of the Department of Indian Affairs as from 1983 to 1994. Some Indian languages were made available as elective subjects in certain schools, but in general, Indian learners in state schools never had the option of mother tongue as language of learning. Setati and Bangura (2012:198) state that the language of learning options in Indian education was that either of the official languages could be used, but that this policy entirely disregarded the mother tongues of Indian communities. Indian learners thus had to use a language, which for most of them, was not their mother tongue. The NEPI Report (NEPI 1993:32) indicates that under the National Party government most Indian children had to learn both official languages at primary school level and that learners in most Indian communities opted for English as language of learning (Schuster & Witkosky, 2007:61).

The language policy for blacks differed from the other three policies. In black schools, an African language was used as a language of learning for the first four years of primary education and from grade two onwards, English and Afrikaans were taught as subjects. From the fifth grade, English became the language of learning. (Francois, 2014:12; Booyse *et al.*, 2011:234). Black Education changed dramatically with the implementation of the Bantu Education Act in 1953, which had far-reaching implications for language in education. The Act also had a negative impact on black South Africans' attitudes towards the use of African languages as a language of learning, which has had serious implications for the languages of learning and teaching in black schools.

First language education became stigmatized in South Africa by most black people. Afrikaans was rejected as a language of learning in 1976 in black schools and the position of English was advanced. Attempts to promote the African languages were looked at with suspicion (Mertens, Anfara & Roney, 2009:202). Booyse *et al.* (2011:269) further point out that the legacy of the Bantu Education Act foreshadowed current, negative attitudes towards the use of African languages for the purpose of teaching and learning. This may be seen as a stumbling block regarding efforts to promote African languages as the language of learning. It is against this background and in an attempt to break with past language-in-education discriminatory policies that the current multilingual policy was developed and enshrined in the Constitution of South Africa.

#### **2.4.2 New language policy as from 1994**

Prior to 1994 English and Afrikaans were used as official languages throughout South Africa. The implemented South African Constitution (1996) accords official status to 11 languages, including English, Afrikaans and nine African languages. This was a way of promoting African languages which were neglected in the past (Levey, 2008:36).

The Language in Education Policy (LiEP) came to being in terms of Section 3(4)(m) of the National Education Policy Act (Act No. 27 of 1996). The Department of Basic Education (DBE) (2010:6) reports that the underlying principle of the LiEP is to maintain the use of the mother tongue as the language of learning (especially in the early years of learning), while providing access to an additional language(s). The LiEP has the following stipulations:

- all learners shall be offered at least one approved language as a subject in Grades 1 and 2;
- from Grade 3 onwards, all learners shall be offered their language of learning and at least one additional approved language as a subject;
- all language subjects shall receive equitable time and resource allocation;
- learners must choose their language of learning application for admission to a particular school. Where a school uses the language of learning chosen by the

learner, and where there is a place available in the relevant grade, the school has to admit the learner;

- where no school in a particular school district offers the desired language as a language of learning and teaching, the learner may request the Provincial Education Department (PED) to make provision for instruction in his/her chosen language. The PED must provide copies of the request and make it available to all schools in the relevant school district;
- the PED must keep a register of requests by learners for teaching in a language that cannot be accommodated by schools;
- it is reasonably practical to provide education in a particular language of learning if at least 40 learners in Grades 1 to 6 or 35 learners in Grades 7 to 12 request it in a particular school.

In essence, the language of learning provided by a school depends to a large extent on the choices made by learners (or parents) in selecting their language of instruction. The LiEP, read together with the South African Schools Act (SASA) (Act No. 84 of 1996), which confers certain rights of SGBs in determining the language policy of a school, places the emphasis on *choice*, rather than strong state intervention, as a basis for determining the policy pertaining to the language of learning in schools (DBE, 2010:6).

Section 6 of the SASA prescribes several preconditions in relation to the determination of language policy in public schools. The SASA allows SGBs to determine the language policy of a school, albeit subject to the Constitution, SASA and any applicable provincial law. The language policy should reflect the democratic content of the Constitution.

## **2.5 CONSTITUTION OF SOUTH AFRICA WITH REFERENCE TO LANGUAGE AS A RIGHT**

Everyone has the right to use and to participate in the cultural life of their choice. Language is recognised throughout the world as one of the basic rights of the individual. The Constitution of the Republic of South Africa (RSA 1996(a):9)



recognises this belief by declaring that every person shall have the right to use the language of his choice. Each person also has the right to equality before the law and no person shall be unfairly discriminated against, directly or indirectly, on the grounds of language. For the purpose of this research, two important sections from the Constitution are highlighted. The status of official languages in the country and the right of all to receive education in public school in the official language(s) of their choice.

The founding provisions of the Constitution note the 11 official languages of the Republic of South Africa as being Sepedi, Sesotho, Setswana, SiSwati, Tshivenda, Xitsonga, Afrikaans, English, isiNdebele, isiXhosa and isiZulu. Although Section 6(2) of the founding provisions prioritises the need to '*elevate the status and advance the use of indigenous languages*' as a form of redress, Section 6(4) restrains this provision by stating that '*without detracting from the provisions of subsection (2), all official languages must enjoy parity of esteem and must be treated equitably*'. The latter clause has important implications for the determination of language policy in schools – particularly in the context of recent debates on the status of English as a language of learning in schools.

Regarding education, it is stated in the Constitution that each person has the right to instruction in the language of his or her choice where this is reasonably practicable, and to use the language and participate in the cultural life of his or her choice within an education institution. In a country with the multi-linguistic diversity of South Africa, the right of choice with regard to the language of learning in educational institutions poses a formidable challenge to education authorities. Section 29(2) of the Bill of Rights, which forms part of the South African Constitution, is unequivocal about the right of all to receive education in the official language(s) of their choice in public schools. However, the exercising of this right is fettered by the state's ability to provide for this particular right only in a context where '*that education is reasonably practicable*'. The next section elaborates on the current position of language of learning in South African schools.



### **2.5.1 Current position of language of learning in South African schools**

Since 1994, the South African government has adopted the multilingual policy which advocates the use of 11 official languages and stresses the need to recognise the multilingualism of South Africa and insists that all languages should be respected and developed (Burns, 2011:283). However, the South African government has not yet provided the human resources and physical resources needed to promote multilingualism as language of learning. In practice, English and Afrikaans still have a higher status than other languages academically. Currently the Grade 12 final examinations are only written in two of the 11 official languages, namely English and Afrikaans, which implies that learners must either receive education in English or Afrikaans. Hickey (2010:206) states that in South Africa most schools and parents opt for English as the default language of learning, and that this continued tendency should be seriously queried as it has a major effect on the academic performance of learners (also in Accounting). Hamilton (2013:112) claims that the transition which most black learners need to make when using English as language of learning as from Grade 4 onwards, is problematic. The result is that many of these learners struggle academically as from Grade 4 and through their secondary schooling and are considered to have limited English proficiency. Proficiency in the language of learning is necessary for academic success (Lubbe & Du Plessis, 2014:11).

## **2.6 LANGUAGE PROFICIENCY**

If a learner's mother tongue is not English, such learners will still be required to demonstrate proficiency in the use of English by meeting the requirements of the academic curriculum and the school policy. It is thus critical that learners demonstrate language proficiency in order to accomplish academic success (Colombo, 2012:79). For the purpose of this study it is thus important to define language proficiency and to distinguish between different types of language proficiencies.

### **2.6.1 Definition of language proficiency**

Language proficiency is the ability of an individual to perform in an acquired language and apply language knowledge in a specific communication context. It is a term used by scholars, theoretical linguists and teachers and it can be interchanged with other terms like competency and performance (Robinson, 2013:251). Language proficiency is the mastery of interpersonal communication skills required in social situations and the cognitive academic skills essential for learning across the curriculum. Emphasis is placed on the teaching of listening, speaking, reading and writing skills for academic achievement (DBE, 2011b:8).

### **2.6.2 Limited English Proficiency (LEP)**

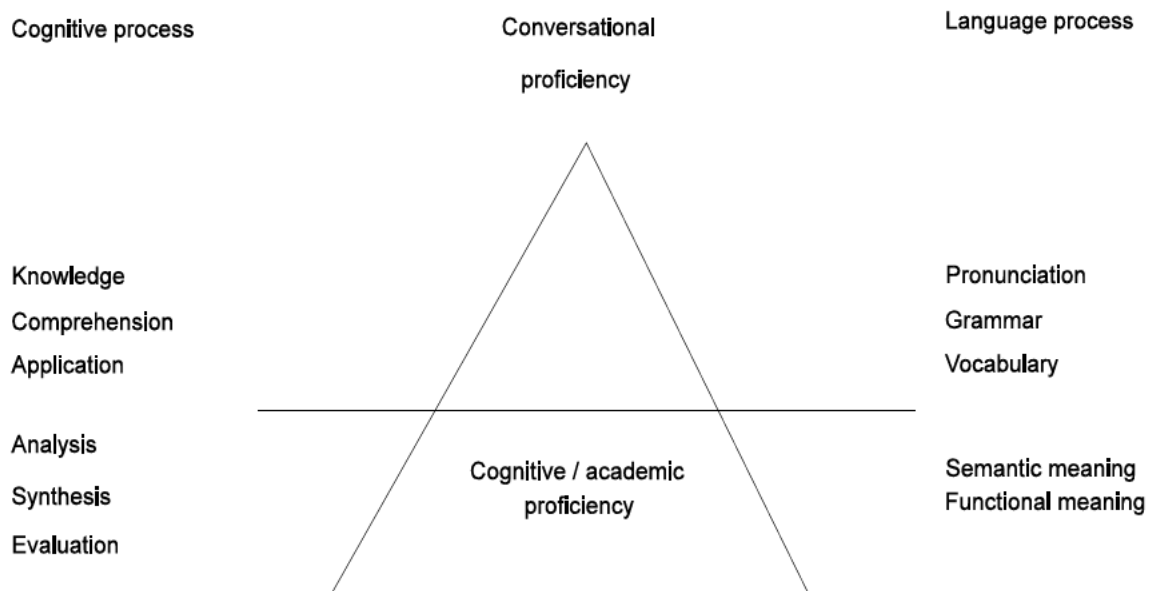
Paulisen (2016:55) indicates that LEP learners are not fluent in the English language, often because it is not their mother tongue. Therefore, these learners have difficulty in speaking, reading, writing, or understanding English in an educational context. Language of learning difficulties may hamper LEP learners to participate and learn successfully in the classroom where the language of learning is not their mother tongue (Liu, 2010:105).

In the South African context, DBE (2013:1) claims that a learner is identified as LEP if he/she does not speak English as their mother tongue and has limited ability to read, speak or understand English in an educational context. Vang (2010:245) is of the opinion that LEP learners need various English language skills for learning to take place (cf. 3.4.1). However, due to their limited English, LEP learners do not always participate in the classroom. This does not mean that these learners do not have any information or not capable; they do not know how to express themselves and present their case or point. This affects them academically and influences their academic performance (Marshark & Spencer, 2011:494). In this case LEP Grade 10 Accounting learners need additional support for learning. The level of their understanding can be affected by language, especially because it is taught in English and not their mother tongue (Joubert, 2010:41).

### 2.6.3 Basic interpersonal communicative skills (BICS) and cognitive academic language proficiency (CALP)

Haynes (2012:81) describes BICS as language skills such as listening, speaking, reading and writing about subject areas' content material. Such material is typically gained quickly by many learners day to day; particularly by those from language backgrounds similar to English who spend a lot of their school time interacting with English speakers when they are in the cafeteria, at parties, playing sports and talking on the telephone. A distinction is made between BICS and CALP by Cummins (1984:137), where BICS is concerned with pronunciation, grammar and vocabulary and with cognitive conversational aspects such as knowledge, comprehension and the application of knowledge. CALP, on the other hand, is the application of language in decontextualised academic situations. The conceptualisation of language proficiency according to the iceberg metaphor (surface and deeper levels of language proficiency) is portrayed in Figure 2.1.

**Figure 2. 1: Cognitive academic language**



Source: Cummins (1984:138)

The iceberg metaphor emphasises the difference between the visible, formal characteristics of language (i.e. grammar, pronunciation, basic vocabulary) on the one hand, and the less visible and less easily measured characteristics (i.e. semantic and functional meaning) on the other. The cognitive process can be described in terms of Bloom's taxonomy of educational objectives (Cummins, 1984:138). On the conversational proficiency level (i.e. surface level), knowledge (information previously learned and recalled), comprehension (understanding of the basic meaning) and application (use of constructs in specific situations), are involved. The more reflective levels of cognitive/academic proficiency indicate analysis (when the whole is broken down into its parts), synthesis (arranging elements into a coherent whole) and evaluation (judging the adequacy of thoughts or material) (Banks, 2012:6).

Weiss (2010:62), as well as Byram and Hu (2014:85) concur with Cummins who states that, if subtractive bilingualism is to be prevented, learners must first attain CALP in their mother tongue before learning through a second language. Language competence at the BICS level does not prepare a learner to accomplish cognitive processes with acceptable proficiency. Therefore, such a language cannot successfully be employed as a language of learning. Cognitive academic language demands on LEP learners can be resolved partially through their mother tongue. Zacarian (2011:22) indicates that cognitive academic skills are co-dependent across languages. The knowledge and skills that LEP learners develop in one language are potentially accessible in another. Baker (2011:170), as well as Cummins and Davison (2007:353) state that it takes between 5-7 years under ideal learning conditions for a LEP learner to be on the same English language level as first language (L1) speakers of English.

Cummins (1984:143) explicitly includes L1 proficiency as a significant part of the second language (L2) acquisition process. Proficiency in either language is seen as resting on a shared underlying proficiency with evidence for the interdependence of language skills. Cennamo, Ross and Ertmer (2010:335) agree that one of the best indicators of how well LEP learners will flourish when learning through English, is how well they perform academically in their mother tongue, assuming that they have been partially educated in that language. Dimova, Hultgren and Jensen (2015:45) claim that,

inadequate language proficiency, amongst other barriers impede access to learning. Some of these barriers are now discussed.

## **2.7 BARRIERS FACED BY LEP ACCOUNTING LEARNERS**

Barriers to learning can be found within the learner, within the learning environment, within the system of education or in the wider economic, social and political environment (Sabrina, 2014:9; Rotatori, Bakken, Obiakor, Burkhardt & Sharma, 2014:464).

### **2.7.1 Large Accounting classes**

Vang (2016:348) points out that large classes can make the task of the teacher very difficult, as the teacher cannot support or give LEP learners extra attention. The quality of teaching and the interaction with LEP learners decrease due to the increase in the size of the class. In addition, Cummins and Davison (2007:217) state that teachers believe that the quality of their teaching and interactions with learners declines with an increase in the size of the class. The large number of learners in the classroom is therefore considered to be a barrier for LEP learners to effectively participate in the teaching and learning class environment. The greater the number of learners (also LEP learners) in a classroom, the lower the teaching efficiency (Moore, 2013:341).

### **2.7.2 Lack of parental involvement**

There should not be a lack of essential support of parents at home, reinforcing the support provided in the classroom. Parents are the primary caregivers of the child (Couse & Recchi, 2016:138) and therefore need to play an important role in the support of the LEP learner that experiences barriers to learning because of inadequate English proficiency (Morrow, Rueda & Lap, 2009:35). Parents should be encouraged to take an active role in their child's education (Montanari, 2006:7). Parents must be encouraged to improve their own English language skills in order to assist their children with school work, for personal and occupational needs (Wasik, 2012:282). Banks (2012:148) asserts that parents who lack English language skills, find it difficult to be actively involved in the education of their children, for instance to assist them

with homework. Since many of these parents are illiterate and cannot read to their LEP children, even in their mother tongue, parents are not able to develop and stimulate their children's English language skills (Valenica, 2011:149).

### **2.7.3 Teachers' language competency**

Subject teachers have the responsibility to assist LEP learners with their language. As stated earlier, language is considered to be a crucial means of gaining access to knowledge and skills (Ainsworth, 2013:244). LEP learners whose mother tongue is not English, must demonstrate a command of English sufficient to meet the demands of classroom instructions, written assignments and participation in the Accounting classroom (Dickson & Repman, 2015:201). Neuman and Dickson (2011:197) assert that language is the key to cognitive development which promotes or impedes scholastic success. Every subject teacher (such as Accounting) is not only a teacher of the content area, but is a teacher of English as well (Fenner, 2014:73).

Ruan and Leung (2012:62) assert that in general, teachers lack training in assisting language challenges faced by LEP learners. The teacher's competency in English language contributed to learning that is ineffective and LEP learners' low performance in Accounting. In a study by Patrut and Patrut (2013:323), the majority of teachers (not English first language) indicated that they were proficient in English, had adequate knowledge of English and that they did not require any training to assist learners with English language skills in their subject classrooms. However, they then also indicated that they lacked the confidence to teach in English in order to support LEP learners. Although this study does not focus on the language competency of teachers, it may still be a problematic factor when teachers are not first language speakers of English.

### **2.7.4 Language load and vocabulary**

Learners' understanding of Accounting can be affected by language, especially when it is taught in English and not their mother tongue (Joubert, 2010:32). When LEP learners are constantly barraged by English words in academic texts or discussions in the Accounting classroom, the sheer number of unfamiliar words can be intimidating

and at the same time LEP learners may struggle to understand many of the words and concepts (Shrum & Glisan, 2016:218). In addition, LEP learners may be terrified to encounter the cumbersome pronunciations of these words, the long trail of syllables they may contain, and the confusing ways in which they may be strung together into sentences, paragraphs, and larger units of discourse (Millward & Hayes, 2012:231). A subject text or a teacher's explanation of subject concepts in English bears a heavy language load when it is filled with specialized, multi-syllable, unfamiliar words compressed into lengthy and heavily embedded sentences and paragraphs. This may be a challenge to LEP learners and affect their academic accomplishment (R4-Educated Solution, 2010:44; David, 2013:221).

Arthur (2012:222) points out that Accounting language has been perceived as the language used in the business environment, in the Accounting classroom and in Accounting textbooks. As such, LEP learners do not fully comprehend Accounting principles, concepts and at the same time cannot analyse transactions as part of Accounting exercises they need to complete (Steenkamp, *et al*, 2009:115). If LEP learners do not possess the English vocabulary to understand the concepts mentioned in a given transaction, it becomes very difficult for them to record the entry correctly. Therefore, the level of understanding of Accounting can be affected by the learners' LEP (Steenkamp *et al.*, 2009:119).

Accounting is a subject which learners have had no previous contact with at primary school level (Steenkamp *et al.*, 2009:119). Joubert (2010:41) asserts that LEP learners with poor English skills experience greater difficulty with Accounting and thus need support to cope academically. Williams (2016:89) agrees that learners who are poor in English experience problems with reading and comprehension of new vocabulary. In Grade 10, case studies are included in the syllabus of Accounting, and this has a negative impact on learners who cannot read because they are unable to interpret and analyse such case studies. Their poor language skills hamper their ability to succeed academically (Joubert, 2010:42). This has a negative impact on their academic performance as LEP learners will experience problems in answering Accounting case studies, assignments, tests and examinations. Support from teachers is necessary to alleviate LEP learners' language barriers.



## 2.8 CURRENT INSTRUCTIONAL TECHNIQUES TO ASSIST LEP LEARNERS

Researchers such as Vang (2010:212) and Peer and Reid (2012:149) claim that certain instructional techniques are necessary to develop the full potential of LEP learners in the classroom. Page and Page (2015:14) are of the opinion that teacher training programmes should empower teachers to address the educational interests and needs of LEP learners without disregarding the rest of the class. Collier (2011:144) agrees that apart from the diversity in classrooms, teachers can solve the interests and needs of LEP learners without neglecting or ignoring the rest of the class and accommodate all learners. The following is important in this respect:

- **Respect every learner's culture**

It is important that teachers are well informed about each learner's culture and background (Cremin & Arthur, 2014:85; Alberts & Martinez, 2015:118; Vásquez, Hansen & Smith, 2010:22). Teachers should exchange information and consult parents and others in the community who share the LEP learner's language and culture. This networking strategy will assist teachers to be aware of the LEP problem and to create a relationship and proper communication channel with the parents and the community. LEP learners should be encouraged to share their history, culture and language with the class.

- **Create a supportive class climate**

It is important that the teacher must create a supportive classroom environment that is conducive to learning. All learners have the potential to learn effectively, given the appropriate support by the teacher (Susa, 2010:273; Vásquez *et al.*, 2010:171). LEP learners are to be provided with a supportive classroom atmosphere - one in which new language is attempted and mistakes are both common and acceptable (Albers & Martinez, 2015:10). They need to discuss, take risks, listen to, read and write language that is meaningful and stimulating. At the same time, LEP learners should not be selected for special attention as it unintentionally makes them feel that they do not belong. While recognising that learners in the classroom are different, qualities and expressions that learners have in common should be highlighted (Crane, 2012:184).



LEP learners need support from the Accounting teacher in the classroom. For learners to progress, LEP learners need to believe that they can learn and that what they are learning is useful, relevant, and meaningful for them - helpful and at the same time can empower them. They need to know that they are a member of the Accounting classroom and that they have a responsibility towards their own learning and behaviour (Jansen & Sawyer, 2013:70). Crane (2012:184) advocates that LEP learners need to communicate, listen to, speak, write, read and also take part in the class to improve their writing, reading, speaking and listening skills in English.

- **Do not label learners**

Many teachers do not interact with and encourage their learners who are not performing academically (Meece & Eccles, 2010:208). These learners ultimately lack support from their teachers, support which, during a stressful transition into the Further Education and Training (FET) phase, is imperative for a learner to have in order to increase their overall academic performance. Anfara and Mertens (2007:311) indicate that as a result of this alienation, LEP learners are at an increased risk of not participating in the classroom, afraid to ask questions with the stress of not feeling accepted and labelled.

Kaplan (2015:14) assert that most LEP learners are as gifted as the rest of the learners in the classroom, so labelling them as learning disabled is incorrect and undignified. Instead, the teacher should uphold high expectations for these learners, aims to set a stimulating pace for completing the curriculum and use basic teaching practices to the benefit of all learners. Teachers can speak a bit slower when a LEP learner is addressed, select words carefully to reduce misunderstanding and limit the volume of talking needed to convey basic concepts. Teachers of LEP learners must exhibit the actions they are trying to stimulate in LEP learners and encourage other learners to mentor the LEP learner (Kaplan, 2015:14).

- **Teach inclusively**

It is important to never exclude the LEP learner from regular class activities (Archer & Hughes, 2011:53). Teachers with LEP learners should employ the same literacy

teaching approaches used with the rest of the class. If possible, label the items on charts in the classroom in both English and the LEP learners' mother tongue, as such labels encourage constant readings. Search for occasions where LEP learners can be assisted to build vocabulary beyond traditional dictionary or textbook activities. Encourage the use of new vocabulary repeatedly in slightly varied, but enriched contexts until the word is familiar.

- **Maximise learning opportunities**

Wiseman, Arroyo and Richter (2013:126), as well as Karte (2009:108) advocate employing various grouping structures flexibly, i.e. whole class, interest, skills, strengths and needs, collaborative and individual to maximise each learner's learning. To maximise learning opportunities means to engage all learners, especially those who may sometimes feel isolated from class participation, in productive and successful Accounting thinking and learning (Zaslavsky & Sullivan, 2011:9). Maximizing academic learning time is a critical tool to improve LEP learners' academic achievement and requires support from, for instance the school governing body. Such support and strategies within schools include extending the school day and providing a range of before- and afterschool instructional options, such as afternoon classes, classes during holidays or on Saturdays. Important though is to recognise that simply increasing the time available for learning is not likely to be productive unless the time is used to engage LEP learners productively in learning (Farrel & Tege, 2012:217).

- **Adopt flexible assessment criteria**

The teacher should use multiple measures for assessment and to evaluate the reading and speaking ability of all learners (Lesaux & Marietta, 2012:71; Hudspath-Niemi & Conroy, 2013:108). Observe learner improvement using anecdotal records, noting specifically which teaching methods and conditions seem to be effective. To sustain the anecdotal observations, the teacher should set up a file with loose-leaf paper sectioned by the learner and record informal observations on a programmed basis. Notes attached to each learner's section are helpful prompts of which learners to observe on a specific day and what, specifically, to look for. Over time a profile will develop with each learner's skills, interests and desires. This profile can be employed

to plan teaching and learning and assessment strategies to be shared with LEP learners and their parents.

In addition to the above, the next section discusses teaching strategies to keep in mind when teaching Accounting to LEP learners.

## **2.9 CURRENT TEACHING STRATEGIES TO ASSIST LEP ACCOUNTING LEARNERS**

Fitzell (2011:43) defines a teaching strategy as a strategy to help activate learners' curiosity about a class topic, to engage learners in learning and to develop critical thinking skills. Teaching strategies aim to keep learners on task, engender sustained and useful classroom interaction and enable and enhance the learning process in a subject, such as Accounting (Jacobs & Coope, 2016:91). The following strategies to assist learning in general and LEP learners specifically are probed into.

### **2.9.1 Target vocabulary**

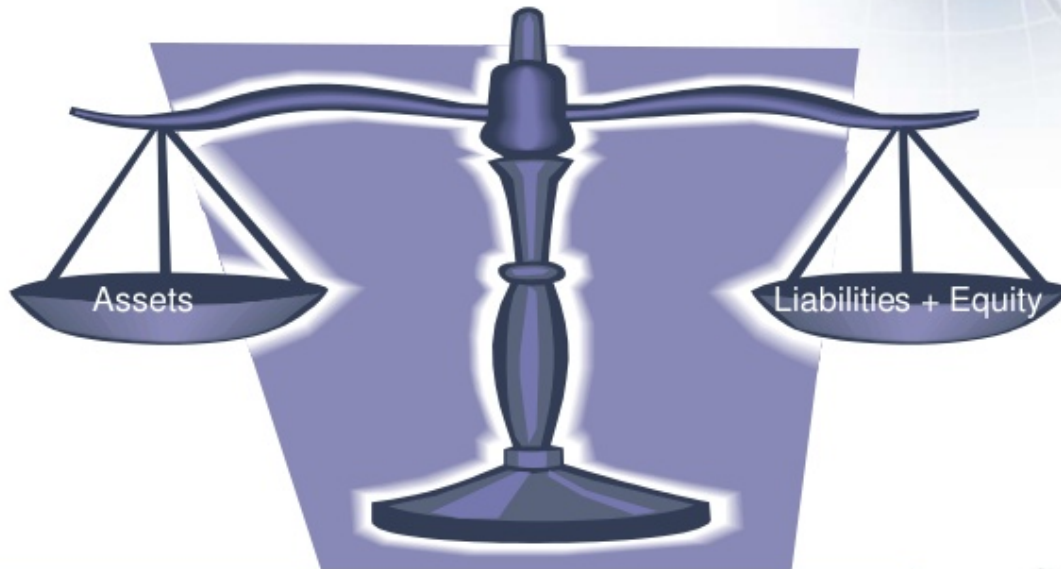
Neuman and Dickinson (2011:360) confirm that target vocabulary refers to the words LEP learners must understand to communicate effectively in the classroom. Teachers often consider four types of vocabulary: listening, speaking, reading, and writing. *Listening vocabulary* refers to the words LEP learners need to know to understand what they hear in the classroom. Examples of such words are Trial Balance, Income Statement and Balance Sheet. *Speaking vocabulary* consists of the words learners use when they communicate in the classroom. Examples in Accounting are Reconciliation of Accounts and Statement of Receipts and Payments of clubs. *Reading vocabulary* refers to the words learners need to know to understand what they read from their textbook or notes. Examples include the analysis and interpretation as part of partnerships and year-end adjustments. *Writing vocabulary* consists of the words learners use in writing. Examples can be post-dated cheques, prepaid expenses, income received in advance, accrued income and accrued expenses (Willman, 2012:70; Chidsey & Bronaugh, 2009:83).

Target vocabulary plays a fundamental role in the reading process and contributes greatly to a reader's comprehension. A reader cannot understand a text without knowing what most of the words mean. Sabrina (2014:197) asserts that learners learn the meanings of most words indirectly, through everyday experiences with oral and written language and other words are learned through carefully designed instruction. Accounting teachers must select terms and words which are critical for the lesson and define those terms and words at the onset of the lesson and post in the classroom for visual reference. The vocabulary then becomes part of a word bank to which words are continually added. As previous lessons are built upon, the word banks serve to orientate LEP learners and create a context for greater understanding.

Target vocabulary can be helpful for LEP Grade 10 Accounting learners to simplify the Accounting vocabulary instruction that involves multiple exposures to target words in diverse contexts and Accounting teaching. The Accounting equation is an aspect of Accounting that is targeted from Grade 8 to Grade 12. It links also to the Balance Sheet and could be an example that is helpful for LEP learners in terms of target vocabulary. The teacher can use the following picture of the Accounting equation and post it in the classroom where it is visible for LEP learners to always refer to. The aim of using the targeted vocabulary is that LEP Accounting learners must understand the Accounting concepts, words or terms used in Accounting equations and able to classify the transactions under the assets, liabilities and owners' equity.

# Balance Sheet: Structure

Fundamental Accounting Equation:  $\text{Assets} = \text{Liabilities} + \text{Equity}$



**HOLD4Aim**  
system development

Source: Cloete and Marimuthu (2008:22)

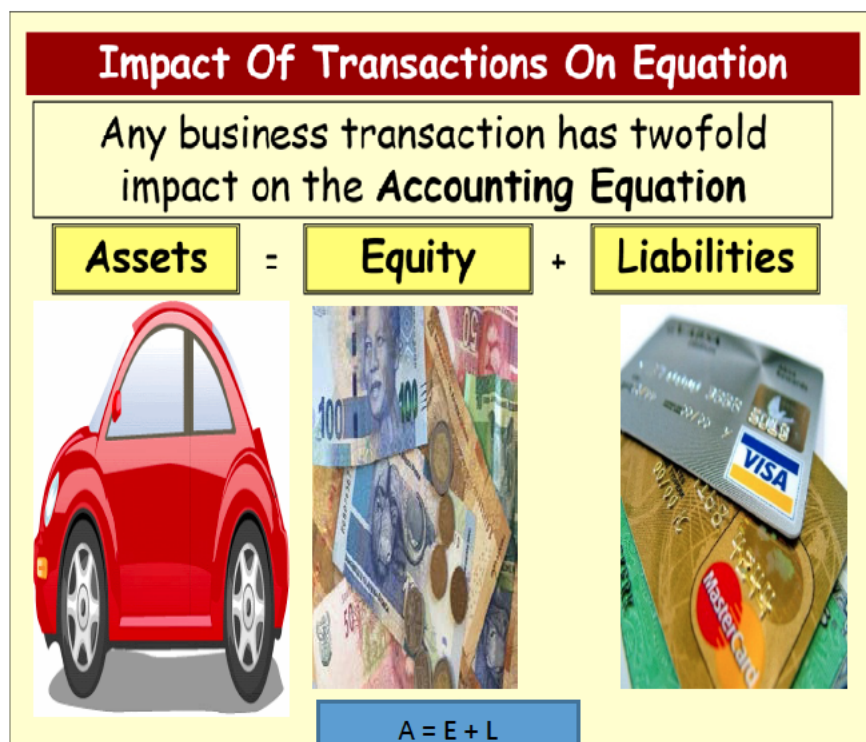
## 2.9.2 Select a main concept

Schlemmer and Schlemmer (2011:7) state that selecting a main concept sums up the author's primary message or the most important or central thought of a paragraph or larger section of text, which indicates to the reader what the text is about. Dalton-Puffer, Nikula and Smit (2010:108) state that understanding becomes easier for LEP learners if the teacher focuses on a few main ideas of the lesson. Before a teacher reads a selection of text (such as with new Accounting content) or before learners read a text, the teacher should aim to use between seven to 10 minutes to build word and background knowledge. This should increase all learners' comprehension of the text. Begin by reviewing the selection and identifying the main concepts to teach. The teacher must take learners' potential knowledge of these concepts into account, including that of LEP learners. It is important that teachers decide how to make these concepts relevant and accessible to all learners in the classroom. This might be

through explanation or through short discussions by the teacher or between learners (Rathvon, 2008:208).

Selecting a main concept can be used as a strategy when teaching the Accounting equation (although the Accounting equation is started in grade 8 already, it is commonly used in all grades to determine the understanding of learners regarding Accounting principles): total assets = total owner's equity + liabilities. A main concept can be that the equation always needs to balance. A transaction will have an effect on the Accounting equation and learners need to realise that irrespective of the transaction, the end result should be a balanced equation. Such main concepts are very important and must be understood by the LEP Accounting learners before they can deal with the transactions and their effect on the Accounting equation.

### Example



Source: Cornelius and Meyers (2011:191)

### 2.9.3 Create a context

Ur (2012:62) asserts that teaching vocabulary is one of the most discussed areas of teaching English as a foreign language. Vocabulary and the teachers must be creative to make the lesson easy for the LEP. Tiwari (2008:62) and Chanda (2008:67) state that the use of visual aids such as pictures, posters, postcards, word calendars, charts, graphic organisers, picture books, television, videos from iTunes, and computers can help LEP learners. LEP learners easily understand and realize the main points that they have learned in the classroom. Research has shown that LEP learners respond to visual materials in vocabulary classes. Using visual aids can help learners to understand the deep meaning of a topic and to realize similarities and differences between topics. Teachers should face the fact that our learners expect their lesson to be 'visual' because the language they experience outside the classroom is strictly connected with images, colours and sounds.

#### Example

The following are a few examples of transactions and its effect on the Accounting equation. The context is thus that the equation needs to balance.

#### Tasks:

1. On 28 February 2017 Kgosietsile Stores sold goods for R5 000 and were paid by credit card. Kgosietsile Stores make use of a 60% mark-up on cost price.
2. Kgosietsile Stores operates a current account at KB Bank and paid 2.5% interest commission on its credit card sales of R6 000 on 28 February 2017.
3. On 1 June 2017 Kgosietsile Stores decided to invest R15 000 with KB Bank at an interest of 12% per annum. Interest is payable half yearly.



### Solution:

Nr	Assets	Owners' Equity	Liability	Account debited	Account credited
1	+5 000 -3125	+5 000 -3125	0 0	Bank Cost of sales	Sales Trading stock
2	-150	-150	0	Bank charges	Bank
3	+ 900	0	+ 900	Bank	Interest on fixed deposit

#### 2.9.4 Make connections

Sukovic (2017:98) asserts that making connection is to connect or relate LEP learners' background knowledge to content in the classroom, linking concepts to such learners' personal, cultural, or academic experience. Brown (2013:82) states that the teacher should fully embrace the role of facilitator; scaffolding tasks, setting up collaborative small group discussions, and asking probing questions to challenge the learners' reasoning. Some ways that have been suggested to assist LEP learners include bringing their home cultures into the classroom, involving them in language-appropriate content area instruction from the beginning, and by integrating real-life situations into the learning programme.

The teacher can use a Spaza shop as an example and ask LEP learners about the difference between Spaza shop and sole trader. Spaza means 'hidden' in Zulu. The term arose during the apartheid era, when restrictions were placed on black people running businesses. These shops grew as a result of sprawling townships that made travel to formal shopping places more difficult or expensive (Crush, Chikanda & Skinner, 2015:102). The Spaza shop is run especially in black communities. LEP learners can learn a lot in terms of financial management of the Spaza shop and compare to the operation of the sole trader which is formal. A Spaza shop is an informal convenience shop/business run from a room in a shack or small house where customers stand outside and purchase basic groceries over a counter, to the less common and more sophisticated grocery shop in South Africa, and compare to sole



trader, which is a formal business. They also serve the purpose of supplementing household incomes of the owners, selling everyday small household items (Maharajan, 2014:158). The aim of using a Spaza shop is to teach the LEP Accounting learners about the composition of the balance sheet and introduce them to the record-keeping of financial statements of the sole trader, especially the balance sheet. The LEP Accounting learners relate their background experience about how the Spaza shops control their finances and make connection to the topic of the day, which is the balance sheet.

The LEP Accounting learners experienced the operation of the Spaza shop in their respective community and therefore they are knowledgeable on who contributes the capital, people buy at the Spaza shop on credit, the Spaza shop uses a car, they have computers, buildings and so forth. Therefore, the above-mentioned items are the components of the balance sheet structure. The following is the Spaza shop run in the community and the vehicle used by the owner. The LEP Accounting learners relate the Spaza shop to a sole trader because it is run by one person.



The composition of the balance sheet is as follows:

Assets (what the business owns); Owner's equity (the capital contribution of the owner and profits made from the business); Liabilities (what the business owes to others).

### **2.9.5 Check for understanding**

Tipps, Johnson and Kennedy (2010:40) advocate that LEP learners need the teacher to speak very clearly, and to provide LEP learners sufficient time to formulate their answers when answering questions, whether in speaking or in writing. LEP learners are thinking and producing in two or more languages in the classroom. After asking a question, the teacher should wait for a few seconds before calling on someone to respond. This 'wait time' provides all learners (and especially LEP learners) with an opportunity to process the question asked, prior to providing an answer (Froschauer & Bigelow, 2012:30; Compton-Lilly & Halverson, 2015:127).

LEP learners require repetition, clarification and elaboration. Check frequently for understanding by reviewing target vocabulary and concepts. Use different types of questions to elicit responses and assess understanding in a variety of ways. Above all, maintain a supportive atmosphere in which LEP learners are comfortable asking for clarification and participating in the lesson (Hopson, Yeakey & Boakari, 2008:189; Betcher & Lee, 2009:61). Furthermore, the relationship and way in which the teachers interact with LEP Accounting learners, both verbally and non-verbally, play a critical role to encourage LEP learners to participate in the classroom. Concept checking is normally achieved by the use of a set of questions prepared to ensure comprehension of the target language, raise awareness of its problems, and to indicate to the teacher that LEP learners are on par with new content (Baker, 2011:211).

For LEP learners to be proficient and productive, the teachers need to check for understanding by providing LEP learners many opportunities to interact in social and academic situations (Wilmore, 2013:33; Glenn & De Jong, 2011:621). Effective teachers encourage LEP learners to participate in classroom discussions, welcome their contributions, and motivate them through such practices. Studies have revealed

that through classroom interaction knowledge is constructed and skills are developed (Dalton-Puffer *et al.*, 2010:45; McGuinn, 2014:65). Hunt and Lasley (2010:346) state that classroom interaction is therefore a necessary and useful pedagogical technique to enhance the learning of not only the subject content, but also to become more proficient in English as language of instruction.

### **Example**

The LEP Accounting learners are requested to write a letter to the employees who have been employed by Nkululeko stationery and write a detailed letter to them about a code of ethics of the company. The aim of this exercise is to assess LEP Accounting on the language skills of reading and writing, as well as understanding of the format of the letter, contents of the letter and also the understanding of the code of ethics in the business.

### **Task:**

A code of ethics is a set of rules which govern the financial activities of a business. You have started your own business called Nkululeko Stationery and have decided on four people you wish to employ. You would like to motivate them to be conscientious and loyal employees who carry out their tasks in a way you would like them to.

### **Required:**

Write a detailed letter to them explaining:

- Why they think it is necessary to have a code of ethics;
- Outline three principles of ethical behaviour that you expect them to adhere to.

## **2.9.6 Theme-based programmes**

Wan (2011:225) defines a theme-based programme as a strategy for teaching a range of skills and content by integration the curriculum areas around a topic. It helps LEP Accounting learners to make connections, to transfer knowledge and apply it. The language is organised around a single topic or theme and the language instruction and acquisition are the primary focus. The purpose is to learn the language and make learning more relevant for Accounting learners (Burns & Richards, 2012:151). Miller,

Grant and Pomson (2011:362) state that theme-based models attempt to integrate the topic into the teaching of all skills, including the language skills of reading, writing, speaking and listening.

Sunal, Sunal and Wright (2010:72) assert that the aim of a theme-based model is to assist LEP learners to gain new knowledge and language skills to ensure meaningful learning. The teacher can use the theme-based programme in Accounting in recording of transactions in the cash receipts journals (with a cash theme) and debtors and creditors journals (when dealing with a credit theme).

### Task:

Received a cheque on the 18 April 2017 from Bontle in full settlement of his account, amounted to R7 500 owing at the beginning of the month. Allowed him 5% discount and issued him with a receipt 110. .

### Cash Receipts Journal (CRJ) of ABC Traders for March 2016

Doc	Day	Details	Folio	Analysis of receipts	Bank	Discount allowed	Debtors Control	Folio	Amount	Detail
110	18	Bontle		7125	7125	375	7125			
				7125	7125	375	7125			

### General Ledger of ABC Traders for March 2016

DR	Debtors Control					CR
					March	
					2016 31 Bank	CRJ 7125
					Bank	
March 31					Debtors control	CRJ 7125
2016						

#### Discount allowed

March 31	Debtors control CRJ	375	
2016			

### 2.9.7 Cooperative learning

Cooperative learning is an educational approach which aims to organise classroom activities into academic and social learning experiences where learners of different cultures, linguistic and educational backgrounds work together on a common task to achieve a common goal (Gonzalez, 2008:152; Jin & Cortazz, 2013:210). Wandberg and Rohwer (2010:210) assert that cooperative learning has been stated as an effective strategy for LEP learners because each learner has an opportunity to contribute in small groups. At the same time LEP learners are apt to take more ownership of their material and to think critically about related issues when they work as a team.

LEP learners learn to express themselves with greater confidence when working in small groups. In addition to picking up vocabulary, LEP learners gain from observing how their peers learn and solve Accounting problems. Presenting information involves the organisation, formatting and verbalisation of knowledge conveyed through cognitive tools (Alexander, 2013:47). The teacher uses cooperative learning in an Accounting class whereby the LEP learners demonstrate the procedure on how to handle a dishonoured cheque. The learners can be divided into groups (with each group consisting also of LEP learners) and work together as a team. The following is the example of the cooperative learning strategy that could be used in the Grade 10 Accounting classroom (dishonoured cheque). A bank will not pay out a dishonoured cheque because there is not enough money in the account of the debtor to pay our business (Cornelius & Weyers, 2011:254).

#### Example

Obakeng Store operates a current account at KB Bank. On 15 March 2017 he sold goods to Bokamoso and received a cheque for R3 000 (60% mark-up on cost price).

On 24 March 2017 the bank informed the business that Bokamoso's cheque was dishonoured and sent a debit note no. MD/66 for R3 000.

In the example the business received the cheque of R3 000 from the customer in payment of his account. As there are various transactions involved here the teacher can decide to act out these transactions through collaborative role-play. Learners in groups then have the opportunity to read the transaction, speak about the transaction and listen to others during the role-play and execute the transaction.

### **2.9.8 Graphic organisers**

Bueh (2014:200) asserts that graphic organisers is a text that provides visual structure for the information it holds and guides learners' thinking as they fill in and build upon a visual map or diagram. It is an effective visual learning strategy for learners and is applied across the curriculum to enhance learning and understanding of subject content. Graphs, maps, cartoons and charts are examples of graphic organisers used to assist learners in placing information in a comprehensible context.

Bellanca (2007:8) asserts that graphic organisers can assist to deconstruct information for LEP learners, in order for them to gain meaning from such contexts. LEP learners can for instance revisit the graphic organiser paired with a particular lesson and check major ideas needed for assessment tasks. Gregory (2011:126) claims that graphic organisers can guide LEP learners' thinking as they fill in and build upon a visual map or diagram. Graphic organisers are some of the most effective visual learning strategies for LEP learners and are applied across the curriculum. Albrecht, Stice, Stice and Swain (2008:187) claim that the uniform process of the Accounting cycle also helps reduce errors in understanding the flow of transactions that can be made by learners – especially LEP learners who struggle with the language of learning over and above the Accounting concepts. In this sense, a graphic organiser assists LEP learners regarding the sequence of steps in the processing of financial statements (from the time they occur to their inclusion in the financial statements) pertaining to an Accounting period (Sithole & Abeysekera, 2017:55).



An example of a graphic organiser is the Accounting cycle. This cycle indicates the flow of actions needed for transactions from their onset to completion. Such graphic organisers convert complex information into manageable chunks (Gargiulo & Metcalf, 2017:324).



Source: Cloete and Marimuthu (2008:34)

## 2.10 CONCLUSION

The chapter starts with the discussion of Accounting as a subject in the South African curriculum and reference is made to the CAPS document for Grade 10 Accounting learners. The majority of the learners in South Africa use English as the language of learning and teaching in the Accounting classroom. The chapter explains the language diversity in South Africa as well as language of learning in South African schools during and after apartheid. The different language policies as a human right were discussed. The chapter explored the fact that the language in education policies in the past have been highly charged political issues and were implemented to promote the language of certain groups of people in South Africa.

The literature researched the lack of English proficiency to be the leading cause of LEP learners' academic failure in English-only subjects. It is believed that, because learners can communicate satisfactorily in face-to-face situations and may seem quite fluent in English, their English proficiency is not sufficiently developed to cope with the communicative requirements of the English-only curriculum on an equal basis with English first language speakers. LEP learners will only achieve academic success when CALP is reached.

The chapter furthermore explored that the cognitive skills are interrelated, it means that language skills acquired in the first language can be transferred to the second language. The ideal is thus for LEP learners to utilise their mother tongue as language of learning for as long as possible. With mother tongue instruction, LEP learners continue to learn academic and cognitive skills, while they acquire the necessary language skills in English as a subject. The advantage is that while they learn English as a second language, LEP learners' linguistic and cognitive development is not neglected.

Barriers to learning for LEP learners were identified and instructional techniques and teaching strategies were discussed. It is imperative that teachers of LEP learners create conducive learning environments where LEP learners can reach their full academic potential to improve their proficiency in English, motivate LEP Accounting learners in order for their English proficiency to improve, improve their language skills, perform better in Accounting and improve interaction between the learner and the lesson content.

In the next chapter, the constructivist theory of cognition, as well as the level of proficiency in the language of learning needed by learners in order to learn effectively, is discussed.



## **CHAPTER 3**

### **ENGLISH PROFICIENCY AND EFFECTIVE LEARNING**

#### **3.1 INTRODUCTION**

This chapter discusses the construction of knowledge through experience and the constructivist theory of learning with regards to language as an important factor in the construction of meaning. In this regard Vygotsky (1987:50) explains that language serves two functions, namely as a means for the social coordination of experience, and as the most important tool for thought. Two aspects of constructing knowledge, namely meaningful - and discovering learning are discussed in this chapter, followed by language and learning, mediation, the zone of proximal development and scaffolding as an intervention to facilitate learning of LEP learners.

The chapter also discusses bilingualism, since a large number of learners in South African schools use two languages (one language is spoken at home and another at school), English proficiency needed for academic accomplishment and the four language skills (reading, listening, speaking and writing). Lastly the language used in textbooks and code switching are looked into.

#### **3.2 CONSTRUCTIVISM**

This theory is strongly influenced by the ideas of Vygotsky who recognizes that learning is a process that occurs within social interactions and emphasizes the cultural and social context which influences learning (Jacobs, Vakalisa & Gawe, 2011:41). In essence this theory explains how learners can generate knowledge and meaning from an interaction between their experiences and their ideas; and only make complex information their own if they observe and transform it individually and also constantly test and revise new information (Dunn, 2005:220; Lee-Krause, Bochner, Duchesne & McMaugh, 2010:188). The constructivist theory emphasizes collective-learning where the role of teachers, parents, peers and other community members in helping learners has become more prominent (Orman, 2008:36). It has been noted that a cognitive

change only takes place when previous conceptions change with the introduction of new information.

### **3.2.1 Construction of knowledge**

Pastorino and Doyle-Portillo (2016:25) and Bernstein (2016:24) assert that the cognitive learning theory implies that the different processes that concern learning can be explained by analyzing the mental processes first. It means that new information can be stored in the memory for a long time. The construction of knowledge, where the teacher sets problems and monitors the exploration of LEP learners, guides the direction of the inquiry of LEP learners and promotes new patterns of thinking, is an important factor in learning. East (2016:91) asserts that the construction of knowledge is important as teachers and peers are to provide the situation, pose problems and supply assistance that will encourage learners to be constructive. Two methods of constructing knowledge, i.e. meaningful learning and discovery learning are elaborated on.

#### **3.2.1.1 Meaningful learning**

The individual constructs knowledge through interaction with the environment, which is considered an essential requirement of learning according to constructivist thinking (Khine & Saleh, 2010:98). Only then does learning become meaningful for the individual. The constructivist view on the construction of knowledge could show that subject content and rote learning as a learning method is undesirable. However, Ausubel's theory (1968:83-87), which concentrates on meaningful and reception learning, and is associated with information or concepts that learners previously experienced, allows for a more accepting consideration on this practice. Depending on whether meaningful learning is made up of independent discovery by the learner, such learning can be rote and meaningful. Learning is meaningful when it demands of the learner to internalise information with the intention to retrieve and apply it when needed.

Novake (2010:23) mentions that meaningful learning consists of three components:

- *Relevant prior knowledge*: learners must have some form of prior information that relates to the new information to be learned. Building on prior knowledge stimulates meaningful learning.
- *Material learning*: new knowledge to be learned must be relevant to prior knowledge acquired. In this sense, the material (content) must have significance for the learners and should be learnt in meaningful proportion to knowledge already acquired.
- *Learners must choose to learn meaningfully*: learners must consciously and deliberately choose to relate new knowledge to the relevant knowledge they already know. This implies that learners have a significant role to play in making meaning of what they learn.

Walsh (2013:87) states that in order for learning to be meaningful for learners, they must want to make it meaningful and therefore the information they learn from must be meaningful to them. Thus, meaningfulness of information depends on the learners' own attitudes and purpose, as well as their readiness to learn. Mediation (discussed later on) from teachers and/or more capable peers can support LEP learners to escalate this readiness. When Grade 10 LEP learners realise the value of participating in activities and using a variety of strategies such as discovery learning, their learning will become meaningful to them, even if it does include some rote memorization.

McInerney (2014:239) asserts that meaningful learning encourages a situation where teachers motivate and engage with LEP learners. If learners are given a task and use prior knowledge and discovery learning skills, learning should be more meaningful.

### **3.2.1.2 Discovery learning**

Discovery learning involves learners who are capable of doing and thinking for themselves. To acquire knowledge through one's self-knowledge which is unknown and the use of these discovery strategies, will provide learners with the opportunity to play an active role in their own learning. It means learning should gear the learners to utilise the initial information or that learners must solve problems (Slavin, 2009:233; Lee-Krause *et al.*, 2010:190; Mwamwenda, 2004:192).

Scale (2013:171) asserts that the aim of learning is to keep the learner from subsequent learning or learning after doing. The objective of learning is to drive the LEP Accounting learners to utilise the initial information to derive more information or to solve problems. Learning is unique and generic and therefore the previous learning must be organised in such a way for it not to be forced by the situation in which it was learned. It must be released to be controlled and used in other situations for future learning and purposes (Anderson, 2016:88). Linda (2016:251) states that LEP learners learn most actively and remember best when they generate concepts and principles independently.

The teacher must present the problem to the learners and thereafter facilitate an inductive inquiry process which states specific information and then continues with the discovery step (Slavin, 2009:233). Borich (2016:3) advocates that discovery learning is one of the strategies that can be used by the teachers in the classroom and this will motivate and encourage learners to play an active role in the classroom. Piaget's suggestion is that teachers should create the situations where structures can be discovered by learners and not to convey to the learners because the result will be assimilation of information at a verbal level only (meaningless rote learning). Lee-Krause *et al.* (2010:191) describes discovery learning as something that is favoured and well-prepared. The point that the study emphasises here is the need for learners to become actively involved in their own learning. This can happen through discovery, problem-solving and investigating while supervised and guided by the teachers or peers who facilitate learning and provide the tools. They present and give learners activities; the learners in turn do the activities or solve the given problems.

Kerry (2015:52) states that the discovery learning skill is very important in the teaching and learning process as they emphasise the need for learners to play a critical role in their own learning. Couchenour and Chrisman (2016:739) claim that it is not a matter of selecting techniques in order to make their learning meaningful, but also by investigating, discovering and inventing with the guidance of the Accounting teachers or peers who mediate learning by presenting learning activities and support the LEP Accounting learners.

The learning of new knowledge relies on what is already known by LEP learners, which is the construction of knowledge. The social constructivist position of learning is that it is inherently social, and that learning can be facilitated through some type of intervention which is probed next.

### **3.2.2 Construction of knowledge in the social constructivist model**

Marshall and Brindley (2015:171) claim that the social constructivist's position of learning is that it is inherently social, and that learning can be facilitated through some type of intervention. The peers and teachers are to provide the situation, pose problems and supply the necessary help to LEP Grade 10 Accounting learners, which will encourage the construction of knowledge. The impact of the above-mentioned situation lies in the importance of the partnership and interaction between the teachers and the learners as well as the situation between the learners and learners. It is through this interaction that the teacher and peers undertake a mediating role towards the LEP Grade 10 Accounting learners.

Kale (2007:16) asserts that the construction of knowledge examines the development of the jointly constructed understandings of the world. It assumes that understanding, significance, and meaning are developed not separately within the individual, but in coordination with other human beings. Zelazo (2013:106) advocates that the elements most important to the social-constructivist theory are:

- the assumption that human beings rationalize their experience by creating a model of the social world and how it functions; and
- language is the most essential system through which humans construct reality. The individual(s) interactions and experiences is the process where the learning and understanding of reality takes place by the individual.

Khoza (2013:84) indicates that there are four stakeholders involved in the learning process, that is, the learner, the teacher, the environment and the learning material. All parties must work in partnership, the teacher, learners, peer and parents need to complement each other. The role of the teacher in the social constructivist's viewpoint, is that the teacher and the learners are equally involved in learning from each other.

This means that the learning experience is both subjective and objective and requires that teachers' culture, values and background become an essential part of the interplay between learners and tasks in shaping meaning (Alao, Kobiowu & Adebowale, 2010:57).

Learners with different skills and backgrounds should collaborate in tasks and discussions to arrive at a shared understanding of the truth in a specific field. Most social constructivist models also stress the need for collaboration among learners, in direct contradiction to traditional competitive approaches. This concept is probed into next via a discussion of the significance of language and learning, mediation, the zone of proximal development and scaffolding.

### **3.2.2.1 Language and learning**

Language is the human ability to acquire and use complex systems of communication, and a language is any specific example of such a system. There is a close connection between the development of thought and the development of language. Language also develops within a social context and depends on social development (Ye Yang, 2012:130).

Farrall (2012:106) views the development of language as a complex interaction between the learner and the environment, which is influenced by both social and cognitive development. Vygotsky believed that as learners develop language, they actively build a symbol system, which helps them to understand the world (Woolfolk & Margetts, 2010:66; Keams, 2010:174).

Landriscina (2013:168) asserts that language is important for the increased ability to deal with abstract concepts. Woife and Robertson (2012:73) argue that language can code stimuli and free an individual from the constraints of dealing only with appearances, to provide a more complex yet flexible cognition. Many teachers often allow their less proficient learners to remain silent or to participate less in the classroom. Vygotsky (1978) states that language is one of the signs or tools employed by learners to regulate or command their own behaviour. Thus, higher mental

functioning normally takes place in conversation and collaboration. As language is the basic communicative tool, it unites the functions of social interaction of thinking, as well as employing word meaning or conceptual understanding as a unit of both communicating and thinking. Thus, external stimuli are transformed by the learner to internal 'codes' by altering and modifying the original ideas until they are compatible with their own knowledge base.

Byer, Sekers, Andersen and Bobrow (2006:134) state that teachers play a critical role in supporting language development. Beyond teaching learners to read and write in school, they need to help learners learn and use aspects of language associated with the academic discourse of the various school subjects (such as Accounting). For instance, they need to help learners become more aware of how language functions in various modes of communication across the curriculum. They also need to understand how language works well enough to select materials that will help expand their LEP learners' linguistic horizons and to plan instructional activities that provide LEP learners with opportunities to use the new forms and modes of expression to which they are being exposed. They need to understand how to design the classroom language environment in order to optimize language and literacy learning and to avoid linguistic obstacles to content area learning (Li & Edwards, 2010:362). However, very few teachers have acquired the formal training required to teach in environments where a number of their learners may have limited English proficiency (Wedell, 2009:142).

Accounting teachers must provide support and guidance to their learners in general and to LEP learners specifically. In addition to teacher support, the need for collaboration among learners (as mentioned earlier) is an important aspect to consider in the classroom.

### **3.2.2.2 Mediation**

Mediation refers to any occurrence in which a third party assists others to attain an objective. Thus, a mediator acts as a neutral third party and facilitates rather than leads the process. It is important for teachers as mediators of learning to open and/or

improve interaction between the learner and the lesson content (Zehra & Carrison, 2013:155). The concept of mediation of learning is a useful way of viewing the optimisation of the learning process.

After the teacher's presence during the lesson presentation, his/her main role should then be to only support the further engagement with content as a mediator. Thus, the teacher assists in problem solving, not by providing templates or solutions, but by asking questions, proposing hints, calling attention to unnoticed information and assisting learners as they blend material into new concepts. This implies that the teacher should intervene and direct learners in the learning process. Sherwood (2015:657) claims that mediation has a developmental characteristic, because the more demanding and stimulating the input from the mediator, the more the learner reacts in a challenging way.

It has been proved that humans generate knowledge and meaning from an interaction between their experiences and their ideas (Vygotsky, 1978:54). In his description of the social nature of understanding, Vygotsky uses the concepts mediation and internalization to explain how an individual learns or derives knowledge. Through mediation, the need for another person to translate knowledge about society and culture for the benefit of the learner, is satisfied. Internalization occurs when the learner grasps the meaning (Vanchevsky, 2006:19).

Teachers should refrain from being didactic instructors to allow learners the opportunity to take responsibility for their own learning and to be independent thinkers. This is only possible if educators become mediators in the classroom and allow learners to engage with content (Selaledi, 2013:2). Teachers are expected to be a master of their subject in order to be able to intervene and present their lesson with confidence. In a classroom where mediation of learning is practiced, teachers need to:

- mediate learning in a manner which is sensitive to the diverse needs of learners, including those with barriers to learning;
- construct learning environments that are appropriately contextualized and inspirational;
- communicate effectively showing recognition of and respect for the differences of



others.

A good mediator must have patience and tact in creating and maintaining rapport between him/herself and the learners. This is also true for the role of the teacher when linked to the zone of proximal development.

### **3.2.2.3 Zone of Proximal Development (ZPD)**

The notion of the zone of proximal development (ZPD) is often used to concentrate on the importance of providing more competent support (i.e. competence of learning mediator) to learners (Dickins, 2014:193). It is not the more well-informed person (i.e. Accounting teacher) that is significant, rather it is to understand the meaning of that assistance in relation to a learner's learning and development. The ZPD is the difference between what a learner can do independently and what he or she is capable of doing with targeted assistance (such as mediation by the teacher or capable peers).

One of the leading suggestions of Vygotsky's ZPD is that learners should be frequently engaged in situations where their cognitive skills are challenged. Social interaction is seen as just as important in the development of cognitive processes (Smidt, 2011:23). Watford (2011:252) states that the ZPD has the potential to add more to learners' understanding than what learners are able to construct as individuals. The development of the ZPD depends upon full social interaction. The range of skills that can be developed with adult guidance or peer collaboration exceeds what can be attained alone (Fani & Ghaemi, 2011:1449). In social learning, cognition and intelligence are not possessions of individual learners, but arise from collaboration with other learners in the learning environment. Construction of knowledge in social contexts facilitates the development of conceptual understanding and transferability of the concepts to applications in a variety of contexts.

Learning is to be made challenging through provisioning of authentic problem-solving tasks existing in the learners' social environment (Nyaumwe & Mtetwa, 2009:48). Such tasks can be approached by learners using trial, error and success. Thus, social constructivist approaches in the classroom require authentic learning situations that

simplify the building of new knowledge from prior knowledge. Such learning facilitates learners' applications of concepts in a variety of contexts in the classroom and their environments.

The ZPD theory has enormous implications for the dynamics of intellectual development, as well as for the success of instruction (Vygotsky, 1987:208), predominantly in a situation where learners are under-prepared as in the case of the participants of this study. With cooperation, learners are always able to do more and solve more challenging tasks than they can individually. Instruction and mediation are thus valuable to development, as it leads individuals to raise themselves to an advanced intellectual level of development through collaboration of that which is available to them. Vygotsky's theories are of specific importance to this study, in that they underline that improving the performance of learners is more complex than the ordinary teaching of skills and knowledge. Because language and thinking are closely related (Scott, 2015:58), it is necessary that the implications of Grade 10 Accounting learners who study through a second or third language should be investigated. It is also imperative that the ZPD of the LEP learners be taken into consideration. Bruner (1986:86), a social constructivist, states that a leap to thinking can be accomplished by formulating useful, coordinated learning programmes which should permit learners to first familiarize themselves with the material, then to react to concrete features of it and finally to represent it by means of language.

Stewards (2009:11) advocates that for a teacher to apply ZPD successfully in a classroom, it is important to know at what level a learner is functioning currently, but also how best to assist that learner in mastering more advanced skills and concepts. This process is called scaffolding and is discussed next.

#### **3.2.2.4 Scaffolding**

In order to reach a situation where higher-level thinking can progress, Vygotsky promotes that learning environments should be created where a skilled person (teacher, parent or peer) provides support and direction to the learner in need. Scaffolded learners use the skills they have developed and take increasingly more

accountability for their own learning. Bruner (1986:77) asserts that scaffolding is a educating practice in which support for the learning process is reduced over time. The support can be in the form of hints, prompts, reinforcement or even the breaking down of a problem into stages, thereby allowing for practice in a structured process of learning (Papalia & Feldman, 2011:270; Renshaw, 2013:56).

Scaffolding empowers the learner in need to achieve objectives that would be difficult to reach under normal teaching conditions (Forman, 2008:321). The teacher plans the preferred method and foresees any components of the task that may be beyond the learners' capability and indicates to the learners what is required of them. As learning skills are developed, the support (scaffolding) is systematically minimized and learners are able to apply and implement those features of the undertaking that are within their range of abilities. With scaffolding, the teacher supports the learner in need to move through the ZPD. However, for this steady removal of support to be effective, there must be a counter relationship between the teacher and the learner. This entails that learners who are new to a learning situation, are in need of many support mechanisms in and outside the classroom, but with time this support is lessened.

Forman (2008:321) further claims that a teacher who does not typically provide scaffolding will not ask the learners' opinion on academic matters, but will answer the question posed by such a learner directly. In doing this, the teacher may not have ascertained exactly what the learner is asking, nor may they not know what the learner already knows about the particular topic. Even though the learner in this situation may be satisfied with the answer, she/he has not had the opportunity to actively discuss and manipulate ideas in order to construct knowledge in the language of learning. Lee-Krause *et al.* (2010:89) indicate that teachers can ask open-ended questions to learners in need (i.e. LEP learners). The learners' responses are then often filled with information, which teachers in the scaffolding role can extend in the language of learning.

Scaffolding is noteworthy to this study, as it indicates the value of academic assistance provided to learners in need (such as LEP learners). In this study the learners in need

are Grade 10 Accounting learners with LEP. These are the learners who use one language (mother tongue) at home, and another (English) at school as language of learning. Bilingualism is therefore discussed in the following sub-sections.

### 3.3 BILINGUALISM

The term bilingualism refers to the knowledge and use of two languages by an individual or community (Shin, 2013:72; Vanpatten & Benati, 2010:69). In a school context this entails that all learners should have access to, or need to use, at least two languages. Bilingualism, however, does not necessarily mean that these learners are proficient and competent in both languages (Strazny, 2011:4).

LEP learners in South Africa may seem to be able to communicate in their second language, but their intellectual development, which is linked with language development, is disturbed by the alteration between the two languages. While the second language (English) is the language of learning at school, the balance is directed back to the first language at home (Heyman & Cassola, 2012:212). Salomone (2010:186) makes a distinction between additive bilingualism and subtractive bilingualism, based on the social position of each of the bilingual languages. Additive bilingualism is applied to a context in which speakers of any language are introduced to a second language *in addition* to the continued educational use of the first language as language of learning. With additive bilingualism, both languages are valued and strengthened so that both languages have a complementary and favourable cognitive and social effect on the learner's development (Murillo, Villenas, Salvan, Murioz, & Michanda, 2010:188; Baker, 2011:72).

Subtractive bilingualism, on the other hand, necessitates that a learner learns a second language at the expense of the first language (August & Shnaham, 2008:28; Meisel, 2011:1). It is applied to a context in which speakers of typically low-status languages are expected to become proficient in a second language which is generally a leading language of high status. During the process of acquiring the second language, the mother tongue is either abruptly or gradually replaced as a language of learning in the school. This transpires when the social environments of learning

depreciate learners' first language and their relating culture. Subtractive bilingualism, therefore, may obstruct cognitive and social development (Fortune & Tedek, 2008:30). The improvement in bilingual education programmes will bring about a higher academic achievement, self-esteem, and social adjustment for LEP Grade 10 Accounting learners.

Currently, most secondary school learners in South Africa are exposed to subtractive bilingualism. Mother tongue instruction in schools in the previously disadvantaged communities, ends after the completion of the Foundation phase (Grade 3). Thereafter the major language of learning is English, with the mother tongue only taken as a subject (DBE, 2010:21). Learners in the Grade 10 Accounting classroom need a certain level of English proficiency to ensure academic success. This aspect is discussed next.

### **3.4 ENGLISH PROFICIENCY REQUIRED FOR ACADEMIC CCOMPLISHMENT**

Language is not just a system of words to communicate with, it is also the carrier of our thoughts, feelings, cultural and soul goods, values, meaning, attitudes and relationships. Language is the primary vehicle of communication through which learners interact socially and social interaction is seen as the very basis of cognitive thinking (Vinson, 2012:30; Johnson & Seaton, 2012:532).

Vinson (2012:45) asserts that all learning involves language, whether in written or spoken form. For learners it is the language used in the classroom that will be most demanding. Learners' ability to participate meaningfully in school learning activities is intimately linked to their proficiency in the language of learning at school. Learners who lack this proficiency, cannot perform well academically or are low achievers. It is important for LEP learners to obtain a level of English language skills, which will lead to the achievement of their academic goals. Learners should demonstrate high levels of competency in listening, speaking, reading and writing (DBE, 2011b:9). Language is central to any learning as without it learners cannot make sense or communicate their understanding of a subject. Thus, it is important for LEP learners to obtain a level of English language skills that will lead to the achievement of their academic goals.

### 3.4.1 English language skills

Hall and Roussel (2017:233) claim that inadequate language skills in English are a fundamental retarding factor for LEP learners in the subject classroom, because of the difficulty these learners experience in comprehending subject associated concepts. LEP learners therefore have to acquire English language skills to succeed academically. Cummins and Davison (2007:801), as well as Deiner (2013:285) state that there are four language skills:

- Reading skills (attends to the written language of others and gives meaning to it);
- Listening skills (attends to the oral language of others and to renders meaning to it);
- Speaking skills (expresses meaning to others through oral language); and
- Writing skills (expresses meaning to others through the written language).

#### 3.4.1.1 Reading skills

Roeser, Valente and Hosford-Dun (2007:338), as well as Syrja (2011:102) advocate that reading, like listening, is considered a receptive language domain and that it requires active processing skills for comprehension to take place. Reading, similar to the other domains, develops at different rates depending on whether it is social or academic. Reading skills, such as reading an invitation or a menu involves minimal processing, whereas the skills called upon to read a historical novel or Accounting transactions in a textbook demand high levels of comprehension. At its highest levels, reading encompasses processing, interpreting, and evaluating written language, symbols, and texts with understanding and fluency (Care, 2009:281).

Part of acquiring reading skills is the skill to identify words. Word identification skills refer to the capacity to recognise, understand and utilise words correctly (Haynes, 2012:9). Griffin and Murtagh (2015:194) state that word identification skills have to be a priority for all content teachers when teaching LEP learners. The goal of word identification instruction is to develop learners' independence in identifying words. For example, if the LEP learner has dealt with and recognises the word **Bad debts**, this will be a sight word. When learning a new word, such as **Reconciliation**, the LEP

learner will not recognise it and therefore this will not be a sight word directly, but when understood and used regularly, can become a sight word after a while.

Reading is seen as a language-based action and it is therefore challenging to understand the written text in a language which one does not know well (Foreman, 2014:361). If there is a lack of understanding, reading cannot occur. Whilst reading, there is interplay between the pre-existing knowledge of the reader and the written content (Roe, Kolodziej, Stoodt-Hill & Burns, 2014:85). Competent reading is an active process where the reader assembles all existing experience, concepts, and schemata to anticipate and grasp the thoughts, concepts and language of the textbook author. Schemata are theoretical structures of knowledge which are connected to experiences (Cutting & Kelly, 2015:19). Competent reading commences when the reader attempts to understand the text by associating the content with prior experience. The new information supplement, revises and elaborates the components of such a schema.

Assink (2014:180) views the reader as valuable as the text, since reading is a correlative process between the reader and the text. The ability of the reader to understand the text will depend on his or her own prior knowledge. LEP readers will thus interpret what they read in the text in terms of its significance to their background schema. Because of different cultural and life experiences, the LEP learner may misinterpret the designated message of the text. Content schemata assist a reader to understand written content by furnishing a frame of reference (Chen, Dronjic & Helms-Park, 2016:160). Content schemata also aid the LEP learner in providing a cognitive framework for associating what he knows with what he reads. By using content schemata, readers will be able to identify words and organise, comprehend and retrieve content. Reading and comprehension skills underpin every aspect of learning across the academic curriculum (Peer & Reid, 2012:183).

#### **3.4.1.2      Listening skills**

The majority of the learners in South African schools are attending a school in a language that is not their first language and using English as language of instruction in the subject classroom, which causes problems for the LEP learner whose listening



skill in English is still insufficiently developed and results in a listening skill problem (Desai, Qorro & Brock-Utne, 2010:15).

Syrja (2011:102) claims that listening is considered a receptive skill, but in school settings, when learners need to listen for a purpose, it becomes an active skill. Although listening may be regarded as second nature, learners must be guided into listening actively. LEP learners must learn that academic language is more formal (CALP) and requires the use of listening skills which is much different to the skill used when engaged in social language (BICS) (Dugan, 2010:141). Garton and Graves (2014:363) assert that the traditional style of teaching where the teacher does all or most of the talking in the class and learners accept what is taught to them, causes the learners to be passive and dependant on the teacher for their listening skills.

Learners are expected to absorb the content presented by the teacher in the classroom. Jenks (2014:50) states that if an English LEP learner takes only a second in attempting to understand the meaning of a word, it will delay comprehension. As the teacher proceeds with the explanation, the LEP learner will fall further and further behind. It is furthermore essential for LEP learners to secure familiarity with the standard phonemes of English; if they learn to pronounce English words correctly, it will be much easier for them to hear the words correctly when spoken by someone else (Felde, 2012:103). A learner learning through English, has to reach a level of listening where he or she is able to interpret the main ideas of all speech in English, which includes the technical discussion in a field of specialization, such as Accounting.

#### **3.4.1.3 Speaking skills**

Teachers occasionally assume that LEP learners who seem to be confident in English have no communication problems, and that difficulties they may experience are cognitive or academic related (Heredia & Altarriba, 2014:3). Research has shown, however, that LEP learners may seem fluent in daily English conversation, but that they experience difficulty with academic English (Cummins, 1984:133; Cummins, 2007:352). LEP learners should thus be provided with the opportunity to be part of



class discussions regularly, although it may in certain occasions be difficult to achieve, due to the number of learners in the class.

One of the major complications in trying to improve communication or speaking skills, is class size (Lucero-Ulrich, 2013:13). Large classes make it virtually impossible to include each learner in fruitful communication other than being receivers of information. Teachers work to a tight schedule and need to progress through a specific syllabus in a limited time. This is not beneficial for learner participation and discussion. If at all possible, each learner should be called upon at least every other session to contribute or react to a question, be it orally or in written form (Johnson, 2012:139; Charlesworth, 2011:488).

The ability to present, discuss and defend opinions as well as the ability to read, listen and write effectively will lay the basis for LEP learners to attain their academic goals. A learner should be able to speak English with sufficient accuracy to take part effectively in non-formal and most formal conversations. Such a learner must be able to back up his sentiments in subject discussions as well as in other fields of interests (Ferris, 2009:77). Although learners need to be empowered on how to use and develop their English-language proficiency, LEP learners are often quiet during classroom discussions or any debate, if it is done in English (Soto, 2012:23). Brown (2013:3) advocates that effective teachers encourage their learners' participation in classroom discussions, welcome their contributions, and motivate them by such practices. However, many teachers often allow their less proficient learners to remain silent or to participate less than their more English-fluent peers (Suarez, Orozco, Suarez & Qin-Hillar (2010:156). Newton (2012:134) asserts that, not all the questions of teachers are clearly understood by learners and, if such is the case, teachers should rephrase or clarify queries in order to facilitate learners' comprehension.

#### **3.4.1.4 Writing skills**

Writing is a productive skill that has been shown by successive research studies to improve academic achievement dramatically. To write about something is to

comprehend it, thus writing is a cognitive demanding skill that requires high levels of understanding and knowledge (Syrja, 2011:103).

One of the biggest challenges teachers have faced in the classroom has to do with writing (Adler & Clark, 2015:4). Learners think that writing is what you say and not how you say it, and therefore writing in the content subjects means that it does not matter how you present your facts, as long as you write them down. In practice, however, it is the learners who write well that earn higher marks than those who write English poorly (Routman, 2014:67). Like all learning problems, difficulties in writing can be devastating to a learner's education and self-esteem (Kalet & Chou, 2014:160).

LEP learners in South African schools find it difficult to speak and read English and therefore experience serious problems in conveying their thoughts or opinions in writing. As learners progress through school, they are increasingly expected to express content knowledge through writing. If LEP learners fail to develop certain basic language skills, they will be unable to write with the speed and fluency required to excel as these language demands increase. Indeed, for a learner struggling with a writing problem, the writing process itself interferes with learning. Learners faced with such difficult odds have trouble staying motivated (Beaudry, 2012:22).

Language and cognitive foundations must be sufficiently laid and developed in the primary school or there will be a mismatch between learners' competence and the demands of English as language of learning in secondary schools. This possible mismatch is further intensified by the language of content subject textbooks, which is another factor likely to create reading and comprehension difficulties for second language learners (Berns, 2010:474).

### **3.5 LANGUAGE OF TEXTBOOKS**

There seems to be disparity between the linguistic level of subject textbooks and the reading proficiency of LEP readers. The readability levels of secondary school textbooks are not always in relation to the reading ability of the learners who are expected to learn from them. Many textbooks designed for South African schools are

written in a language way beyond the reading comprehension levels of their proposed class levels (Van der Walt, 2013:96). South African publishers attempt to ensure that textbook authors keep in mind that LEP learners learn through their second or third language and may have considerably dissimilar background knowledge than first language speakers of English. However, publishers do not always succeed in this endeavour. Textbooks are not always written with LEP learners in mind, with the consequence that prescribed textbooks lack clarifying examples and concept explanations needed by LEP learners (Mathew, 2014:1213).

It is difficult to check and measure readability of textbooks due to the many factors which are involved. Farral (2012:275) identifies four factors which affect readability of textbooks, namely: content (including prepositions, organisation, coherence), style (including semantic and syntactic elements), design (including typography, format, and illustrations), and structure (including chapters, headings and navigation). Saja and Akerka (2012:184) indicate that the best predictors of textual difficulty are two aspects of style, namely syntactic structure (e.g. sentence length) and semantic content (e.g. vocabulary). Sternberg and Sternberg (2017:359) claim that semantic content will assist LEP learners to identify, understand, and recall the meaning of words they read in the text if the meaning of such words and concepts are explained as footnotes or extra notes to the text (i.e. prepaid expenses, accrued income).

Reading a textbook with comprehension should be taught, as learners with reading comprehension skills read with more understanding than learners who lack these skills (Richardson, Morgan & Fleene, 2012:288). When the competent reader has acquired comprehension skills such as using schema from prior experience and locating main ideas, these skills should also transfer to reading materials in all content areas, such as Accounting (O'Brien, 2011:89).

Language skills as well as the language used in textbooks have an impact on learning for LEP learners. In many schools however, the lack of English language skills is circumvented by the use of code-switching in the classroom. Effective learning depends on the ability of teachers to communicate in a manner that is comprehensible to learners. Despite the fact that the language of learning is English, communication

between learners and teachers is easier when the mother tongue is spoken. One will find that English text read from the subject textbook is then explained in the mother tongue of learners, which is code-switching.

### **3.6 CODE-SWITCHING**

Code-switching is when teachers alternate between the mother tongue of the learners and the language of learning of the school (Mahofa, 2014:30). Code-switching can assist with intercultural communication in classrooms, with expanding teachers' explanations, with confirmation that a learner has understood what was explained, with classroom discipline (where code-switching is used when reprimanding learners), and for classroom management, for example, to gain and keep learners' attention or to encourage classroom participation (Leung & Street, 2014:207).

Rose and Van Dulm (2006:2) state that code-switching within interpersonal relations shows that the classroom is not merely a place of learning; it is also a social and affective environment in its own right. Wriht (2012:3) mentions that code-switching also indicates that teachers acknowledge their dual identities, where they are members of the teaching profession, but (often) also members of the local community with an interest in the future of the youth.

An important code-switching function is to assist learners in their understanding of concepts and ideas, and in their communicating of this understanding. In such an instance, code-switching is used as a teaching strategy. An example would be when a teacher code switches to Sesotho to explain a certain concept and thereafter repeats in English what was explained. Although English is the language of learning, the aim is to further explain and emphasise (Uys, 2010:11). The literature presents code-switching as a valuable tool which teachers use to mediate, particularly in situations where learners have limited proficiency in the official language of learning (Mashiya, 2011:25).

Based on their observations, Mashangoane, Dudu and Hwajisi (2013:341) recommend that code-switching should be encouraged as a means to enable learners

to talk more freely in class, and that learners should be encouraged to use their mother tongue as a resource to express themselves. Kebeya (2013:228) indicates that there are two types of switches, namely inter-sentential and intra-sentential. In inter-sentential switching a speaker switches from one language to another between sentences. This implies that when the speech of an individual is divided into sentences, one sentence will be in one language while the other sentence will be in a totally different language. In intra-sentential switching speakers switch from one language to another within the same sentence. Thus a sentence will be made up of two or more languages.

Generally, code-switching from the language of learning to mother tongue at school means to ensure that the speaker's mother tongue is not relegated to a lower status compared to English which was associated with professionalism, science and technology. However, some learners code-switch due to the inadequacy of their proficiency in the language of learning (Mokgwathi, 2011:60). Another function of code-switching in the classroom identified by Rose and Van Dulm (2006:2) is a social one: code-switching plays a role in building and maintaining relationships between teachers and learners in the classroom and allows freedom of speech and expression in this environment.

Makoe and McKinney (2014:662) state that despite the fact that code-switching is a very common language practice in schools in rural and township settings, the South African LiEP is silent on the prospects of using more than one language in the classroom at the same time, and it is not uncommon for Department of Basic Education advisors and officials to condemn the use of code-switching by teachers. It is the ideology of languages as pure and bounded that underlies the guilt commonly expressed by teachers who do use code-switching in classrooms where the language of learning is English, despite English not being the mother tongue of learners. For example, one of the teachers in Probyn's (2009:67) research refers to her use of code-switching as 'smuggling in the vernacular'.

It is the opinion of the researcher that regardless of the post-apartheid transformation, English continues to be regarded as a powerful language commodity and its position

undeniable, while other language practices are not similarly accepted as resources in the learning process and are considered to be inadequate and futile for communication purposes, teaching and learning.

### **3.7 SUMMARY**

The type of language required of Grade 10 Accounting learners with LEP is specialised and influenced by the culture and academic content of particular subject domains. At the same time, the promotion of cognitive skills such as thinking, learning and problem solving requires specialised academic language skills. LEP learners require the ability to read complex academic text with understanding, not only to learn meaningfully but also to find salient points in written text to support arguments.

For these reasons one cannot consider developing academic language without advancing academic development. This can best be achieved through scaffolded, mediated learning activities that address the real language and learning needs of LEP learners. The relation between academic language development and academic development is complicated when LEP learners study through the medium of a second language. Many approaches have been developed by theorists to facilitate cognitive development. This includes constructing new knowledge, accessing and using existing knowledge and considering thinking and learning processes as well as solving problems.

Children whose school language is rarely spoken at home or in their communities, have pedagogical problems and learning difficulties. For these children, learning through a second language is an indisputable barrier and it has a lasting destructive effect on intellectual development because of the direct correlation between language competence and formal education. If South Africans continue to implement subtractive bilingualism for any group of learners, then inequality is a foregone reality. For learners who speak African languages, additive bilingualism is likely to improve academic performance dramatically, because schools will be utilising and building on the cognitive strengths that learners have in their first language.

It is important that LEP learners be assisted to acquire language skills on a level which will allow them to convey their thoughts competently. This should include listening for understanding, speaking and discussing academic content constructively, reading textbook language with insight, and the ability to convey their thoughts in writing. To be linguistically competent, LEP learners should not only practice their receptive (listening and reading) and productive (speaking and writing) skills, but also incorporate the skill of processing information.

It can be concluded that the academic success of Grade 10 Accounting learners with LEP depends as much on their understanding and use of the language of learning as it does on their learning of academic content.

.

## **CHAPTER 4**

### **RESEARCH METHODOLOGY AND DESIGN**

#### **4.1 INTRODUCTION**

The objective of a well-substantiated research design is to collect reliable data and ultimately provide results from it that are judged to be credible (McMillan & Schumacher, 2010:102). Data is the authoritative link between the absolute truth and the researcher's inquiring mind. To extract meaning from the data, researchers employ what is commonly called research methodology (Leedy & Ormrod, 2015:93).

Within this chapter the research design and methods adopted are discussed and justified. This is done by describing the process utilized during this study pertaining to the selection and description of the sample, data collection, and the research instruments inclusive of the different strategies used for data analysis. The role of the researcher during the investigation is presented inclusive of the trustworthiness and the limitations of the study.

#### **4.2 RESEARCH METHODOLOGY**

Urquhart (2004:62) claims that methodology is more than a collection of methods and the so-called 'methodology chapters' in dissertations are not so much about setting out methods, but about reasoning what their value in a study is and why they have been chosen - using the rich literature on methodology to inform the argument. Leedy and Ormrod (2015:12) describe research methodology as the general approach the researcher takes in carrying out the research project; to some extent, this approach dictates the particular tools the researcher selects. Methodology is therefore a coherent group of methods that complement one another to deliver the data and findings that will reflect the research question(s) and suit the research purpose.

Rukwar (2015:98) asserts that the research methodology of a study can be described as the philosophical framework which guides the research activity and also serves as the tradition or paradigm in which the research problem is framed. In this study, the



researcher made use of the phenomenological method. This type of method describes the meanings of a lived experience (Mills & Birk, 2014:181). The researcher puts aside all prejudgments and collected data on how individuals make sense out of a particular experience or situation. The aim of the phenomenological study was to transform lived experiences into a description of its essence, allowing for reflection and analysis. The typical research technique allowed the researcher to administer open-ended questionnaires directed towards understanding their perspectives on their everyday lived experience with the phenomenon (McMillan & Schumacher, 2010:24). The phenomenon to be studied is English as the language of learning for LEP Grade 10 Accounting learners.

### **4.3 RESEARCH DESIGN**

The research design is a plan on how a researcher intends conducting the research. Creswell (2013:49) and Barbour (2014:46) comment that the research design is defined as a structural framework, or route planner of the study that maximizes control over factors that could influence the study. Henning, Hutter and Bailey (2011:32) concur by indicating that the design can also be seen as a set of guidelines and instructions to be followed in addressing a research problem.

McMillan and Schumacher (2012:20) point out that the aim of a research design is to specify a plan for the purpose of generating empirical evidence that will be used to respond to the research questions of the study. The purpose is to use a design that will result in drawing the most valid, credible conclusions from the answers to the research questions of the study.

The research design focuses on the end product, formulates a research problem as a point of departure and focuses on the logic of the research (Creswell, 2013:140). The next subsection addresses the qualitative research design used in this study.

#### 4.3.1 Qualitative research

McMillan and Schumacher (2010:320) describe qualitative research as an analysis of people's individual and collective social actions, beliefs, thoughts and perceptions and are primarily concerned with understanding the social phenomena from the participant's perspective. Henning *et al.* (2011:8) present qualitative research as a type of investigation of phenomena, typically in an in-depth and holistic fashion, through the collection of rich narrative materials using a flexible research design. The goal of qualitative research is to explore and understand a central phenomenon, which is the concept or process explored in qualitative research study. Silverman (2013:13) further asserts that when using a qualitative research design, the researcher needs to take note of the fact that qualitative research is a systematic, interactive and a subjective approach used to describe life experiences and give them meaning. It is conducted in the natural setting wherein the phenomenon under study is taking place.

Kumar (2014:14) states that the strengths of qualitative research is primarily from its inductive approach, its focus on specific situations or people. The qualitative research emphasis is on words rather than numbers; its intention is to give meaning to the whole. The quality and accuracy of research findings are directly dependent on the research design used. The qualitative approach provides ways of transcribing and analysing the discursive construction of everyday events, of examining the consequential nature of learning within and across events, and of exploring the historical nature of life within a social group or local setting. Through qualitative enquiry, peoples' perceptions, assumptions, judgments and supposition become clear and can be placed in context in the social world around them. Thus, the phenomenon is being studied in its particular context and through the perspective of the individual living it (Shefali, 2010:53). This study aims to gather the views, ideas, perceptions and assumptions of participants in order to provide in-depth reporting and interpretation of the phenomenon under study. In this study, qualitative data was collected through open-ended questionnaires.

## **4.4 DATA COLLECTION INSTRUMENTS**

Janesick (2010:209) defines data as bits and pieces of information found in an environment that are collected in systematic ways to provide an evidential base from which to make interpretations and statements intended to advance knowledge and understanding concerning a research question or problem. There are numerous ways of collecting data in research. The researcher must therefore decide where and how the data can be collected. Kumar (2014:192) states that each of these data collecting methods shares one common aspect, namely that the researcher is the primary source of data. Qualitative data is collected from people that are involved in the setting in which the study is framed. The researcher serves as an instrument of data collection and asks participants broad, open-ended questions to allow them to share their views about their experiences regarding the phenomenon being studied.

According to Flick (2014:219), qualitative researchers operate under the assumption that reality is not easily divided into discreet, measurable variables. They are referred to as research instruments because the bulk of their data collected is dependent on their personal involvement in the setting. Rather than sampling a large number of people with the intent of making generalisations, qualitative research tends to select few participants who will best shed light on the phenomenon under investigation. The researcher should record any potentially useful data thoroughly, accurately and systematically, using any suitable means (Leedy & Ormrod, 2015:143).

The researcher collected data from Grade 10 Accounting learners and Grade 10 Accounting teachers using open-ended questionnaires.

### **4.4.1 Questionnaire**

In this study the researcher employed a questionnaire as the source of data collection. Brown and Coombe (2015:222) claim that the questionnaire is an instrument in which participants provide responses to questions or marked items that indicate their responses. The questionnaire encourages great honesty due to the fact that it is

anonymous and it is economical in terms of time and money (Flick, 2014:113). Section A of the questionnaire request biographical information from participants. Section B of the questionnaire consist of open-ended questions. Participants are thus able to provide in writing their opinions, views and beliefs. One questionnaire was designed for Grade 10 Accounting teachers and one for Grade 10 Accounting LEP learners.

#### **4.4.1.1 Open-ended questionnaires**

Creswell (2014:4) claims that the purpose of open-ended questionnaires is to seek participants' views, opinions, perceptions and attitudes. In the case of open-ended questionnaires, participants can respond with any information which is relevant to the question (Raj, 2014:148; Iorio, 2011:98). Rubbin and Babbie (2016:104) further explain that open-ended questions are normally used for complex questions and which cannot be answered in a few simple categories, but require more detailed responses and information. Therefore, in-depth data can be obtained from the purposefully selected sample in this study, namely Grade 10 Accounting teachers and Grade 10 Accounting LEP learners.

#### **4.4.1.2 Construction of questionnaires**

For the purpose of this study two sets of questionnaires were constructed. One questionnaire was for Grade 10 Accounting teachers (hereinafter referred to as Questionnaire 1). A second questionnaire was for Grade 10 Accounting LEP learners (hereinafter referred to as Questionnaire 2).

#### **4.4.1.3 Instructions for completing questionnaire**

Instructions were given to participants regarding the completion of the questionnaire. The researcher followed guidelines suggested by Collins (2010:128) to ensure that the instructions are clear and concise. The following information was provided in the questionnaire:

- Participants were informed that the study was attempting to explore possible problems experienced by Grade 10 Accounting LEP learners in the Free State province.
- For biographical questions, participants were requested to make a cross in the relevant block.
- For open-ended questions, participants were requested to answer the questions as best as they can and express their own opinion and experience.
- Participants were requested to complete the questionnaire anonymously and were informed that their names and that of their schools would not be made public.
- Participants were made aware that the Free State Department of Basic Education provided permission to conduct the research study (see Appendix B).
- Participants were thanked for their cooperation and participation in the study.

The following section highlights content validation of the questionnaire.

#### **4.4.1.4 Content validation of the questionnaires**

Content validity refers to how accurately an assessment or measurement tool taps into the various aspects of the specific construct in question (Merrill, 2015:112). Hair, Celsi, Money, Samouel and Page (2016: 285) claim that the way the questionnaire has been formatted, including the procedure for compiling the questionnaire has to be clear and at the same time user friendly, but not threatening to the participants. The questionnaires should be comprehensible to participants and motivate them to complete and return. It is important that proper arrangements are made for the return of questionnaires from the participants (Neelandkavl, 2007:160).

A pilot study was conducted to ascertain the relevance of questions in the questionnaires. Different participants than those who participated in the actual study provided valuable information regarding questions. A few questions were discarded and a few changed after feedback from the pilot study. The questionnaires were then distributed to participants in the study. The next sub-section discusses the distribution of questionnaires to participants.

#### **4.4.1.5 Distribution of questionnaires**

The questionnaires were distributed to 30 Grade 10 Accounting LEP learners and 30 Grade 10 Accounting teachers of these learners (see Appendix C and D). Instructions and all the necessary information were explained to them during this stage. The questionnaires were hand delivered to the identified schools as per schedule underneath.

#### **4.4.1.6 The schedule for the distribution of questionnaires**

**Week 1:** Researcher made appointments with school principals in the Free State province by telephone.

**Week 2:** The researcher visited the school and discussed the purpose of the study with the principal and the HOD for Accounting at each school. The HOD assisted in identifying Grade 10 Accounting LEP learners and their Accounting teachers of each school.

**Week 3 and 4:** Grade 10 Accounting teachers and learners were met. The purpose of the research and research questions were explained. The questionnaires were completed and submitted to the HOD for collection.

**Week 5:** The researcher collected the questionnaires from all participating schools.

#### **4.4.1.7 Permission to conduct the research in the Free State province**

Informed consent is a document given to individuals before they participate in a study to inform them of the general nature of the study and to obtain their consent to participate (Jackson, 2016:41). In line with this, the researcher applied for permission to conduct research in schools in the Free State province (see Appendix A) and obtained written permission from the Free State Department of Basic Education (see Appendix B). A letter was sent to school principals, Grade 10 Accounting teachers and parents of LEP learners requesting permission to conduct the research (see Appendix E, F and G).

## **4.5 POPULATION AND RESEARCH SAMPLE**

McMillan and Schumacher (2010:129) comment that a population is a group of elements or cases, whether individuals, objects or events that conform to specific criteria. For this study the population is all Grade 10 Accounting teachers and Grade 10 Accounting LEP learners in three education districts (Lejweleputswa, Motheo and Fezile Dabi) in the Free State province. Sample size varies across studies and therefore qualitative studies investigate a small number of cases because an in-depth understanding of each case is done. Using much larger samples is unrealistic because of the time involved in examining each case intensively and because additional cases add minimal new data.

McMillan and Schumacher (2010:129), as well as Leedy and Ormod (2015:152) describe a sample as the group of participants or a subset of the population from whom the data is collected. Cohen, Manion and Morrison (2011:155) opine that sampling procedures have two major groups. The first is probability sampling that is based on randomization, while the second is non-probability sampling that is done without randomization. According to Maree and Pietersen (2014:178), qualitative research uses non-probability samples in which units are intentionally selected to reflect specific features of - or groups within the sampled population. Qualitative research is commonly based on non-probability and purposive sampling rather than probability or random sampling methods. Therefore, the researcher made use of purposive sampling for the questionnaires.

### **4.5.1 Questionnaire sample**

Jonson and Christensen (2012:231) assert that purposive sampling is the selecting of a sample believed to be representative of the given population. Purposive sampling is deemed the best approach for this study as only a certain number of Grade 10 Accounting teachers and Grade 10 Accounting LEP learners were purposively selected to provide information-rich data needed for the study.

The Free State province is divided into five education districts. From five districts, three districts were participating in this study and are as follows: Motheo, Lejweleputswa and Fezile Dabi. The rationale for selecting these three districts was guided by the proximity of these districts to the researcher. Grade 10 Accounting teachers were purposively sampled as they were able to provide rich information regarding their LEP learners in the classroom. Similarly, Grade 10 Accounting LEP learners were purposively sampled as they are able to provide their opinions regarding the language of learning in the classroom. In total, the sampled Grade 10 Accounting teachers numbered 10 per district (3 districts x 10 teachers = 30 teachers). The sampled Grade 10 Accounting LEP learners were therefore also 30.

#### **4.6 DATA ANALYSIS**

Section A of the questionnaires consisted of questions eliciting biographical information from participants in accordance to gender, age, classification of school, present position, current qualifications, teaching experience as a teacher, experience as Accounting teacher, mother tongue, number of Grade 10 Accounting learners in the class, percentage of Grade 10 learners in the classroom whose mother tongue is English, and percentage of learners in the classroom considered to be LEP. This data is reported on descriptively in chapter 5.

Data analysis is a procedure of bringing direction, structure and significance to the mass of collected data (De Vos, Strydom, Douche & Delport, 2009:334). Data analysis further refers to the process organizing raw data to extract useful information (Barbour, 2014:375). Data analysis is understood as the methodical collecting of information needed to address the research problem or applicable to the research purpose (Polit & Beck, 2012:725).

In qualitative research, data analysis is aimed at the identification of patterns, features and themes (Jason & Glenwick, 2016:34). The collected information is revealed by means of a coding process. A three-step coding process referring to open coding, axial coding and selective coding (Peters, 2016:68) was done for the questionnaire data. As a result of evaluating and listing codes, thematic patterns were identified and



the outcomes were described in terms of thematic themes and patterns. The research findings of this study are communicated in the form of a narrative report with contextual descriptions and direct quotations from research participants. A narrative contextual portrayal with direct quotations from participants puts the stance of language of learning at schools in context, enriching understanding of the information

Qualitative data analysis is inclined to be a continuing and iterative (non-linear) process, implying that data collection, processing, analysis and reporting are interwoven. According to McMillan and Schumacher (2010:367), the standard process in qualitative data analysis comprises: data preparation, coding of data, establishing of categories/ themes and developing patterns.

**Table 4.1: Description of the universal steps in qualitative data analysis**

Steps	Description
Data preparation	Organizing and transcribing data.
Coding	Coding is defined as marking the segments of data with symbols, descriptive words or unique identifying names.
Establishing categories/ themes	Categories are entities comprised of grouped codes.
Developing patterns	A pattern is a relationship among categories.

Nieuwenhuys (2014:99); McMillan and Schumacher (2010:367)

In this research project, the researcher elicited information by means of open-ended questionnaires to gain different ideas, perspectives and arguments that specific teachers and learners hold. The open-ended format of the data collection instruments enabled participants to state their case freely. It induces a fuller and richer response and probes deeper than closed-ended questions.

Qualitative data analysis is a relatively systematic process of coding, categorising and interpreting data to provide explanations of a single phenomenon of interest (McMillan & Schumacher, 2010:367). When there are elements lacking in the data, the analysis will not proceed smoothly. Researchers then negotiate permission to return to the field

to seek additional data and validate emerging patterns. Most qualitative researchers have learned that there is no set of standard procedures of data analysis or for keeping track of analytical strategies. Making sense of the data depends largely on the researcher's intellectual rigour and tolerance for tentativeness of interpretation until the analysis is completed. Jason and Glenwick (2016:34) echo the same sentiments that the process of data analysis focuses on becoming familiar with the data and identifying potential themes; examining the data in depth to provide detailed descriptions of the setting, participants, activity, and categorizing and coding pieces of data and grouping them into themes. These themes are then reported on, as is done in this study.

#### **4.7 TRUSTWORTHINESS OF RESEARCH**

In qualitative research, terminology covering both reliability and validity (quantitative research) are credibility, transferability and trustworthiness (Bashir, Afzal & Azeem, 2008:39-42). While the terms reliability and validity are used by certain researchers for both qualitative and quantitative research, in this research study, trustworthiness is used as an alternative. One of the terms closely linked to trustworthiness is rigour, referring to tendencies to assure reliability and validity in qualitative research (Roberts, Priest & Traynor, 2008:43). This is attained by establishing competence, integrity, to adhere to detail and to be accurate, resulting in a research process with heightened authenticity and trustworthiness (Bashir *et al.*, 2008:35-36). In principle, rigour aims at the authenticity and trustworthiness of processes in a rational systematic way based on credibility, dependability, authenticity and conformability (Roberts *et al.*, 2008:43).

To increase the trustworthiness and authenticity of the research process, a description of what was done, how and why it was done is needed, whilst the stated criteria do not serve as a limiting checklist, but as parameters to generate informational knowledge in accordance with the research objectives (Sinkovics, Penz & Ghauri, 2008:689-713). In this study, data was collected in accordance with the objectives of the study. A clear description of what was done, as well as how and why it was done were be provided. In qualitative research four measures are applied namely credibility, transferability, reliability and conformability.

#### **4.7.1 Credibility**

According to Gunawan (2015:10), credibility is referred to as the faithfulness to the description of the phenomenon in question. It addresses the matter of whether there is uniformity amongst the participants' views and the researcher's depiction of them. To warrant credibility the researcher used various approaches to ensure the credibility of the study, these include: triangulation, member check and expert check (O'Leary, & Hunt, 2016:133).

In this study, triangulation was implemented by using the questionnaire to obtain data from two groups of participants (teachers and learners. Credibility refers to accountability for the entire research process and includes actions in preparation of the field of research.

#### **4.7.2 Dependability/Reliability**

Dependability is the qualitative alternative to reliability, in which the researcher attempts to account for changing conditions in the phenomenon chosen for study, as well as changes in the design created by an increasingly refined understanding of the setting (Nieuwenhuys, 2014:113). Dependability refers to the stability of the findings over time. In order to address the dependability issue more directly, the processes within the study should be reported in detail, thereby enabling a future researcher to repeat the work, if not necessarily to gain the same results. To guarantee dependability in this study, data was analysed by themes and reported on in-depth. The processes of research are clearly indicated in the study for the reader to follow.

#### **4.7.3 Confirmability**

The concept of confirmability is the qualitative researcher's equivalent concern to objectivity. Researchers need to exhibit that their data and interpretations drawn from the data are entrenched in situations and conditions outside from researcher's own imagination and are rationally and logically collected (Sinkovics *et al.*, 2008:699). Confirmability refers to the extent to which the characteristics of data, as suggested

by the researcher, can be confirmed by others who read or appraise the research results. A detailed methodological description enables the reader to establish whether the data and constructs emerging from it may be acknowledged. Important in this process is the audit trail, which allows any observer to trace the course of the research step-by-step via the decisions made and procedures described.

#### **4.7.4 Transferability**

Transferability is understood as the degree at which the reader simplifies the results of a research study to suite their own context. This is achieved through presentation of background information on the context, participants, processes of data collection, the researcher and the relationship between the researcher and participant in order for the readers to determine if the findings could also be applicable to their situations (Hanson, Balmer & Giardino, 2011:380). A comprehensive account of the participants, their background, and findings would be presented in order to ensure that a reader could determine if their settings are comparable (transferability). Transferability refers to the extent to which the results of the research can be applied in similar contexts. Since findings in qualitative research are not generalized, the researcher provides rich description and reporting of the process of the phenomenon under study.

### **4.8 ETHICAL CONSIDERATIONS**

Gray (2009:168) explains that the word 'ethics' is derived from the Greek word 'ethos', meaning one's character. It is related to the term 'morality'. A moral issue is concerned with whether behaviour is right or wrong, whereas an ethical issue is concerned with whether the behaviour conforms to a set of principles. Research affects those that it touches, therefore the researcher needs to take certain ethical measures into consideration. The following ethical measures were observed:

- Ethical clearance was provided by the Faculty Research and Innovation Committee regarding the protocol of the researcher.
- Due permission was sought from the Free State Department of Basic Education to conduct research in schools.

- Participants were not to be put at risk. The researcher anticipated the possibility of harmful information being disclosed during the data process. These measures were also taken into account when the data were analysed and interpreted (Creswell, 2014:98).
- In accordance with the precepts of McMillan and Schumacher (2010:322), the researcher ensured anonymity by taking care that the participants are not identified in print.
- The following basic ethical principles relevant to research involving human participants were also to be observed: respect for persons, beneficence and justice. Respect for persons prescribes that individuals should be treated as agents, and that the researcher must ensure that the participant has received a full disclosure of the nature of the study, the risks, benefits and alternatives, with an extended opportunity to ask questions. Beneficence ensures maximizing possible benefits and minimizing possible harm, which means the researcher should give forethought to the maximization of benefits and the reduction of risk that may occur from the research. Justice occurs when some benefits to which a person is entitled is denied without good reason or when some burden is imposed unduly, and it also means equitable selection of participants.

As this research focuses primarily on human beings (learners and teachers), the researcher is ethically responsible for protecting the rights and welfare of the participants. The researcher attempted to gain the trust and cooperation of all the participants, and gave them an undertaking that the information collected would be kept confidential. The participants were informed from the outset that their participation is voluntary.

#### **4.9 CHAPTER SUMMARY**

Chapter four provided in details the research process, the research design and research methodology. The qualitative resource methodology is employed in this study and the questionnaires, and field notes were used to collect the data. The description of the research methodology was given with regard to this study; the justification was

given why the choice of the sample and the data capturing. The data analysis, interpretation of data and ethical considerations and measure to be implemented to ensure the trustworthiness of the research were also expounded. The chapter concluded by explaining the trustworthiness and ethical considerations of the research study. The next chapter deals with the data analysis and the interpretation of the findings.

## **CHAPTER 5**

### **DATA PRESENTATION AND ANALYSIS**

#### **5.1 INTRODUCTION**

In chapter four the researcher presented and discussed the research design and research methods used to generate data for this study. In this chapter reporting is done on data obtained through open-ended questionnaires. Data is analysed, interpreted and discussed.

This chapter is organised into five sections in order to facilitate the logical presentation, analysis, interpretation and discussion of findings. In the first section, the researcher presents the biographic profile of study participants. The second section presents and interprets findings from questionnaires distributed to Grade 10 Accounting teachers. The third section presents and interprets findings from questionnaires distributed to Grade 10 LEP Accounting learners. The final section offers a conclusion and an overall summary of the main aspects discussed in the present chapter.

#### **5.2 BIOGRAPHICAL DATA ANALYSIS**

Section A of the questionnaire consisted of questions requiring biographical information of participants regarding gender, experience (in years) as a Grade 10-12 teacher and experience (in years) as a Grade 10-12 Accounting teacher. This data was collected to provide information on the level of maturity, academic background and experience of teacher participants.

##### **5.2.1 Teachers Biographical Data**

A brief discussion of biographical data for teachers follows in Tables 5.1, 5.2 and 5.3.

## ▪ Gender

Table 5.1 provides information on the number of male and female teachers who participated in this study.

**Table 5.1: Gender of teacher participants**

**N=30**

Category	Frequency	Percentage
Male	12	40
Female	18	60
No response	0	0
Total	30	100

Table 5.1 outlines the biographic information of Accounting teacher participants with regards to gender. The study reflects that 12 participants are male and 18 are female. As can be seen from the table the majority of Accounting teachers in this study are females. It seems as if the gender composition of participants reflects the general trend of gender composition in South African schools (Statistics South Africa, 2011:4).

## ▪ Teaching Experience

Table 5.2 provides information regarding the experience in years as a Grade 10-12 teacher

**Table 5.2: Experience (in years) as Grade 10-12 teacher**

**N=30**

Category	Frequency	Percentage
1-3	5	16.67
4-6	0	0
7-9	1	3
10-12	2	7
13-15	6	20
More than 15	16	53.33
Total	30	100



Table 5.2 indicates that 5 teachers have 1-3 years' experience, 1 teacher has 7-9 years' experience, 2 teachers have 10-12 years' experience, 6 have 13-15 years' experience and 16 have more than 15 years' experience. One could thus deduce that the majority of teacher participants have more than 10 years' teaching experience and can be considered as experienced. Experience is very important because they most probably have encountered the challenges faced by LEP learners and possible ways to assist such learners.

#### ▪ Teaching Experience as Accounting Teacher

Table 5.3 provides information regarding the experience as an Accounting teacher

**Table 5.3: Experience (in years) as Grade 10-12 Accounting teacher**

**N=30**

Experience in years	Frequency	Percentage
1-3	5	16.67
4-6	1	3
7-9	3	10
10-12	2	7
13-15	4	13.33
More than 15	15	50
<b>Total</b>	<b>30</b>	<b>100</b>

Table 5.3 indicates the experience as Accounting teachers in years. Five teachers have 1-3 years' experience, 1 teacher has 4-6 years' experience, 3 teachers have 7-9 years' experience, 2 teachers have 10-12 years' experience, 4 have 13-15 years' experience and 15 teachers have more than 15 years' experience. Twenty-one participants have teaching experience of more than 10 years. The researcher considered these participants to be experienced in teaching Accounting to LEP learners.

The next section reports on the open-ended questionnaires' responses received from teachers. This section follows the qualitative pattern of reporting where themes and sub-themes emerging from data are reported on narratively.

### 5.3 QUALITATIVE DATA ANALYSIS

The following section portrays the thematic analysis of the transcribed qualitative data collected by the researcher using open-ended questionnaires to collect the data from Accounting teachers. From the analyses of data six themes emerged. Some of these themes are sub-divided into sub-themes in order to report on all aspects presented by the data. These themes and sub-themes are depicted in Table 5.4. They are numbered with a T prefix to indicate themes from teachers. Themes from open-ended questionnaires from learners are numbered with an L prefix to indicate themes from learners (discussed later in this chapter).

**Table 5.4: Themes and sub-themes emerged from open-ended questionnaires from Accounting teachers**

THEMES		SUB-THEMES	
T1	The influence of English language as language of learning.	T1.1	Positive influence of English as language of learning.
		T1.2	Negative influence of English as language of learning.
T2	Mother tongue.	T2.1	Using mother tongue in tests and examinations.
		T2.2	Use of mother tongue in teaching and learning.
T3	Limited English proficiency (LEP).	T3.1	Influence of LEP on learners' participation.
		T3.2	Special attention to LEP learners.
T4	Strategies to employ to teach/assist LEP learners.	T4.1	Classroom strategies.
		T4.2	English language as a strategy.
		T4.3	Factors from outside to assist.

T5	Challenges faced with LEP learners.	
T6	English language skills (reading, writing, speaking and listening).	

The discussion of questionnaires from 30 Grade 10 Accounting teachers is elaborated upon in the next sub-section according to the themes and sub-themes. The interpretation occurs after reporting of each sub-theme and not as a separate section in the study.

### 5.3.1 Theme T1: The influence of English as language of learning

Theme one consists of two sub-themes which are discussed next.

#### 5.3.1.1 Sub-theme T1.1: Positive influences of English as language of learning

Participants mentioned that English as language of learning has certain benefits for LEP learners. They indicated that the use of English improves the reading, speaking, writing and listening skills of these learners. Participant #1, female Head of Department (HOD): *“English can help learners to improve their reading, speaking, writing and listening skills if they used it most of the time”*. Likewise, it was mentioned that by using English in the classroom, and with support provided by the teacher, LEP learners will master the different language skills and be able to participate with more confidence in the teaching and learning situation. Participant #3, male teacher: *“Through the support of the teacher and using English in learning will help LEP learners to master different skills and talk freely in the classroom”*.

The issue of English as an international business language was mentioned with the benefit of being able to compete on an international level with other people after school. The perception is that English as the language of learning will assist learners to be competitive in the business world, nationally and internationally. Participant #5, male teacher: *“When learners use English it helps learners to be familiar with*

*Accounting concepts, and English Accounting terms... it helps them to compete with other learners in South Africa and from other countries”.*

Participants asserted that the influence of English as language of learning to LEP Accounting learners develops proficiency in academic language of these learners. They indicated that through their support as teachers the LEP Accounting learners can be assisted to master English academic language and cognitively demanding skills required for classroom success. Participant #3, male teacher: *“Through the support of the teacher and using English in learning will help LEP learners to master different skills and talk freely in the classroom”.*

Participants further claimed that through English reading, writing, speaking and listening the LEP Accounting learners will be able to master the language. The researcher believes that it is important that Accounting teachers involve learners and work together on an instructional activity and use peer tutoring as a strategy. In this system the Accounting teachers use learners to tutor other learners and this programme can operate during normal class time as a group activity in the classroom or outside the classroom. In this strategy, pairs of learners can be of the same or different ability levels and engage with each other. It could be learners working together in small mixed groups to maximize everyone's learning. In the tutoring strategy LEP Accounting learners may rather listen to their friends or fellow learners than to their teacher and even understand them better than their teacher. Peer tutoring is supported by East (2016:91) as the peers are to provide the situation, pose problems and supply assistance that will encourage learners to be constructive when analysing.

The researcher is of the opinion that Accounting teachers must motivate and help LEP Accounting learners to master the language skills and understand the Accounting concepts. It is the opinion of the researcher that the teacher must start small, and once they achieve their first goal, move to a higher one. Once learners get a taste of achieving their aims on a regular basis, it will motivate them to strive for even more. If learners are motivated to read, it will help them to improve their language skills which will result in better understanding of Accounting concepts. In the tutoring strategy LEP Accounting learners may listen to their friends or fellow learners and thereby actively

respond to questions in the Accounting classroom. Participants asserted that the more LEP Accounting learners are exposed to the English language, the more they will improve their language skills and ultimately their academic performance. Participant #2, male HOD: *“If LEP Accounting learners use English frequently as Accounting learners it will help them to express themselves, talk to each other, answer the questions in the classroom freely because of practice they get”*. Participants indicated that regularly using English as language of learning assists LEP Accounting learners to understand Accounting concepts and terminology and even to develop a deeper understanding of such concepts. Participants also stated that once LEP Accounting learners fully comprehend Accounting concepts and terminology, their overall academic performance in tests and examinations should also increase. Participant #5, male teacher: *“When learners use English it helps learners to be familiar with Accounting concepts, and English Accounting terms, it prepares them for examinations and tests since the examination and test are in English, it helps them to compete with other learners from other countries”*.

**Interpretation:** Accounting teachers realise that LEP learners in their classrooms need to read, write, listen to and speak English in the classroom in order to become more proficient in the language of learning. The English language skills as mentioned above play a significant role in the comprehension ability of LEP learners. If they do not master these language skills, they will not succeed academically. In affirmation, Crane (2012:184) advocates that LEP learners need to communicate, listen to, speak, write, read and also take part in classroom activities in order to improve their English academic language ability.

The more LEP learners are engaged with English in the classroom, the more confident they will become to cognitively apply it in tests and examinations. Teachers realise that they need to use every opportunity to assist their LEP learners with explanations and discussions of concepts and terminology. This is supported by Froschauer and Bigelow (2012:30), Compton-Lilly and Halverson (2015:257), as well as Landriscina (2013:168) who point out that LEP learners need clarification and further explanation of the Accounting concepts by the teacher for them to succeed academically.

### 5.3.1.2 Sub-theme T1.2: Negative influence of English as language of learning

Participants claimed that it is difficult for LEP Accounting learners to perform well when writing tests and examinations because they do not understand English. The perception is that LEP Accounting learners cannot perform well because they are using English to write the tests and examinations – not their mother tongue – which affects their performance. Participant #1, female HOD: *“It is difficult for learners to perform well when writing tests and examination in English, it is not their mother tongue because they do not always understand the English”*.

Participants further stated that LEP Accounting learners find it difficult to understand the Accounting transactions, concepts or adjustments and answer the questions correctly when writing tests or examinations. The participants indicated that their LEP learners struggle with the English language to interpret Accounting transactions. The fact is that LEP Accounting learners struggle to understand the Accounting concepts, analyse the Accounting transactions and understand the adjustments because of English language. Participant #2, male HOD: *“Learners find difficult to get the meaning of the senses, especially the Accounting transition, to understand the Accounting concepts analysis the transactions, understand the adjustments and English language”*.

Additionally, the majority of the participants also asserted that LEP learners in subject classes, where English is the language of learning, experience difficulty in grasping Accounting concepts and fall behind in their academic work because of English language. LEP learners struggle to comprehend subject orientated concepts, as is found in Accounting, which is generally introduced in Grade 10. Participant #3, male teacher: *“Learners experience problem in understanding Accounting, not easy for them to read the transaction and understand the instructions of the examination paper or any assessments”*.

**Interpretation:** Although some participants indicated that English as language of learning has some positives for LEP learners, it seems as if the reality is that they are

challenged in terms of cognitive Accounting processes. While fluency in English will be a huge advantage in the international business world and in general, LEP learners find it demanding to comprehend academic English in the Accounting classrooms. It is also understandable that LEP learners become frustrated when attempting to answer questions, not only orally in the classroom, but also as part of tests and examinations. In affirmation, Joubert (2010:32) claims that the language of learning at secondary school level in South Africa had been a subject of scrutiny as well as a source of disappointment among many teachers and learners. The reason being that authentic teaching and learning cannot take place in the Accounting classrooms and Grade 10 Accounting LEP learners cannot perform to their fullest capacity.

### **5.3.2 Theme T2: Mother tongue**

Theme two consists of two sub-themes which are discussed next.

#### **5.3.2.1 Sub-Theme T2.1: Tests and examinations in mother tongue**

The majority of participants said that it would be better for learners to be taught and examined in their mother tongue as it will assist them to understand Accounting concepts better. They indicated that all learners who are not English speakers will perform much better when assessed in their mother tongue. Participant #19, female teacher: *“LEP Accounting learners must write test and examinations in their mother tongue and they will pass because they understand what is expected them”*. Participant #36, female teacher: *“Those learners who are struggling in English will be getting an opportunity to understand what is required when writing tests and examination in their mother tongue”*.

Furthermore, some participants stated that although English is the language of the world, it still is a barrier to most learners in South African schools as it is not their mother tongue. Most learners in Grade 10 do not yet have the English language skills to adequately express themselves when analysing and writing tests and examination papers in English. They further believe that the use of their mother tongue will instil in them more confidence during assessments and will lessen the confusion that currently



exists during tests and examinations. Participant #8, male teacher: *“As English is a challenge to the LEP Accounting learners, therefore a huge difference will occur as everyone will have more confidence and understand easily the accounting transaction and adjustments which are difficult when are written in English”*. Participant #13, male teacher: *“The learners will be able to understand what is required when the write the tests and examination and master the Accounting concepts in their mother tongue, at the same time to understand the concepts and terms in Accounting”*.

**Interpretation:** The use of mother tongue to assess Accounting learners is supported by the majority participants as the benefits linked to comprehension of concepts will lead to better academic results. Although language of instruction has been a political debate in South Africa for many years, the benefit of mother tongue instruction has been proved in many parts of the world (United States of America, China and Phillipines). Steenkamp *et al.* (2009:119) concur when stating that the level of understanding of learners can be affected by language, especially when the language of learning is not the mother tongue. Experienced teacher participants are in agreement that academic performance will be enhanced through the use of mother tongue instruction and during assessments.

#### **5.3.2.2 Sub-theme T2.2: Use of mother tongue in teaching and learning**

The majority of participants stated that they regularly use mother tongue in the teaching and learning classroom situation in order to explain Accounting concepts to the LEP learners. They admitted that they revert to the learners' mother tongue as language of learning in order to facilitate a certain extent of learning for LEP learners. They indicated that the use of mother tongue in teaching and learning is a strategy to encourage the learners to communicate and thereby enhancing communication in the teaching and learning situation. They further mentioned that switching to the mother tongue of learners, provides the opportunity to elaborate, emphasise and clarify points or debate in the classroom that were not clear to these learners. Participant #12, female teacher: *“After explaining in English, I am forced to explain in mother tongue in order that the LEP Accounting learners can understand better, if I use mother tongue*



*the learners talk, contribute and get information. I can clear up issues or points which were not clear when I use English”.*

Most participants claimed that teaching learners in their mother tongue could improve their understanding of Accounting and various other subjects because learners would be able to express their viewpoints freely. They indicated that the use of mother tongue promotes learning of successful social patterns of understanding, acting, speaking and learning. They indicated that the language skills mastered by LEP Accounting learners in the learners’ mother-tongue supports their cognitive and academic performance, and ideally this should be transferred to English. Participant #3, a male teacher: *“Through the mother tongue learners can understand Accounting, understand other subjects and feel free to talk to each other, be able to speak, read, listen and write and transfer the skills learned and mastered in mother tongue to English language”.*

Most participants admitted that they are certain that learners would perform better if they could be taught in their mother tongue (Sesotho, Setswana, IsiXhosa or IsiZulu). They would understand Accounting better and mother-tongue education leads to better academic performance. Participant #16, male teacher: *“I think learners can do better....if teachers use learner’s mother tongue like Sesotho, Setswana, IsiXhosa or IsiZulu in the teaching and learning”.*

Participants asserted that as they were trained to use learner-centred teaching and learning techniques, the use of mother tongue assisted learners to participate and engage in discussions and group work. They indicated that the interactive learner-centred approach is a practice they use frequently because learners are free to express themselves in their mother tongue. They also stated that the mother tongue allows learners to make suggestions, ask and answer questions, and create and communicate new knowledge with enthusiasm. They further indicated that the use of mother tongue in teaching and learning gives learners confidence and helps to affirm their cultural identity. Participant #21, female teacher: *“Learner feel free to talk with other learners, contribute in our groups and discussions without fear. Learners ask questions, and seem more sure about what they are saying”.* Participant #36, male

teacher: *“If they use English all the time LEP learners are afraid to interact with others, but once I use the mother tongue and encourage learners to network, they start to relate to each other and talk to each other”.*

Some participants indicated that skills and concepts taught in learners' mother tongue do not have to be re-taught when they transfer such knowledge to English. A learner who acquired reading and writing skills in the mother tongue should have the ability to develop reading and writing skills in the language of learning (especially if the language of learning is also a subject taken by learners). They further claimed that learners automatically transfer knowledge acquired in one language to another language as soon as they have learned sufficient vocabulary in the new language. Participant #1, female HOD: *“Yes, because learners find it more easily when I explain certain concepts in their mother tongue because it will be easy for them to understand them better than in English provided the teacher explain first in mother tongue and then they transfer it to English when I summarise”.*

Only one participant said she does not use their mother tongue in the teaching and learning situation as learners will become confused because the examinations and tests are set in English. She is of the opinion that learners need to read the questions, interpret them and answer them in English. Participant #20, female teacher: *“I do not use mother tongue, because it will make them confused because the examinations and tests are in English. I cannot teach in Sotho and they must read and answer in English”.*

**Interpretation.** According to participants it is understandable that LEP learners will understand the Accounting concepts if the teacher explained them in their mother tongue rather than in English. It is clear that the use of mother tongue will clarify concepts and alleviate misunderstanding of Accounting concepts. The use of mother tongue seems to assist them to obtain better marks. It is the opinion of the researcher that the use of mother tongue enables the learners to engage successfully in learning tasks, and assists teachers who are feeling overwhelmed by LEP Accounting learners' inability to participate in the classroom and express themselves freely. This is pointed out by Steenkamp *et al.* (2009:119) who indicate that the level of understanding of

Accounting learners may be affected by language especially because it is taught in English and not their mother tongue, and as a result, many learners do not understand Accounting concepts. The researcher believes that the use of learners' mother tongue at school also reduces the burden on Accounting teachers, especially where the teacher speaks the local language well that is used at school. It has also been shown that skills and concepts taught in the learners' mother tongue do not need to be re-taught when they transfer to a second language (Helen & Kofi, 2012:1511).

### **5.3.3 Theme T3: Limited English proficiency (LEP)**

Theme 3 consists of two sub-themes which are discussed next.

#### **5.3.3.1 Sub-theme T3.1: Influence of LEP on learners' participation**

All participants indicated that LEP Accounting learners are not comfortable to participate in the Accounting classroom because English is difficult for them. Participant #12, female teacher: *"It is very difficult for LEP Accounting learners to contribute in the Accounting classroom"*. Moreover, the participants stated that the English language problem prohibits the LEP Accounting learners from asking questions or interacting with fellow learners to avoid communication in English. The study further showed that LEP Accounting learners are disassociating themselves from learners who always speak English because they are not comfortable with English. Participant #16, female teacher: *"It is better to use mother because LEP Accounting learners participate, if is English they do not participate, even not asking questions, just quiet and not move away from fellow learners who are always speaking English"*.

Adding to the above, all participants indicated that in the Accounting classroom the LEP Accounting learners rather keep quiet than participate. They also indicated that LEP Accounting learners are afraid to make mistakes when speaking in English. The participants indicated that they are afraid to be embarrassed and turn into the joke of the Accounting class when speaking in English. Participant #12, female teacher:

*“Learners keep quiet, avoid mistakes, they do not want to be embarrassed and turn into a joke in the class”.*

Furthermore, all the participants agreed that the LEP Accounting learners are afraid to participate in class since they are not sure about the answers. They also indicated that sometimes the LEP Accounting learners know the answer but struggle to express themselves in English. However, they feel comfortable to participate if the teacher asks questions in their mother tongue. Participant #26, female teacher: *“LEP learners will be shy and not sure about their answers, sometime they know the answer but they do not know how to say it in English, but in the class they participate if you allow them to use their mother”.*

Most participants indicated that LEP Accounting learners are not comfortable to use English and this results in a situation whereby they lose confidence in answering questions and are less interested in participating. Participant #10, female asserted: *LEP learners are afraid to give answers or opinion just because they are not confident enough to speak English and voice the opinion in the classroom”.*

**Interpretation:** It is the opinion of the researcher that LEP learners are afraid to ask questions and interact with other LEP learners, due to a lack of English language skills. Therefore, they will rather keep quiet and go home without understanding Accounting but the teacher may think that they understood; the teachers will only see by the learners’ poor performance that they did not understand.

LEP learners do not want to be embarrassed; they are afraid to provide answers because they are not sure of their answers and they also have a problem with English reading, writing, speaking and listening skills. Monyai (2010:97) is in agreement when she states that standing in the class to participate in the lesson is not easy as the LEP learners are not always sure that what they have to say will be correct. Certain learners sometimes laugh at them which makes them shy to participate. Dickson and Repman (2015:201) agree that LEP learners whose primary language is not English, must demonstrate a command of English sufficient to meet the demands of classroom instruction, written assignments and participation in the Accounting class. If not,

learners' participation during the lesson will be restricted and as a result the lesson becomes more teacher-centred than learner-centred, which is the traditional style of the teaching approach.

#### **5.3.3.2 Sub-theme T3.2: Special attention to LEP learners**

The majority of participants indicated that it is difficult to give LEP Accounting learners the required attention, as the high learner-teacher ratio does not allow teachers to pay special attention to them on a regular basis. The participants indicated that the time available does not allow the teacher to give LEP Accounting learners and those learners who struggle with Accounting, individual attention. Participant #16, male teacher: *"It is difficult to give attention to LEP learners who struggle because of time. We cannot assist them all with all they struggle with"*.

Participants indicated that time constraints do not allow them to give all LEP Accounting learners special attention in one period as the majority of them need individual attention. They indicated that the number of classes and periods available do not allow them to give LEP Accounting learners special attention, because they teach from the first period until the last period every day. Participant #16, male teacher: *"It is difficult to give attention to LEP learners who struggle because of time majority of them need attention and number of classes that we teach, periods per day and other responsibility like to be responsible for sports, or a committee for matric"*.

The majority participants stated that they are given a lot of administration to do and this affects their contribution in the classroom, as they focus on administration instead of giving the LEP Accounting learners the attention they need to address their problems. They also indicated that they are given too many classes to teach and this workload affects the time and attention needed by LEP Accounting learners. They further indicated that they are also given other responsibilities besides their classroom responsibilities, therefore time management is a big challenge to them as Accounting teachers. Participant #19, male teacher: *"It is very difficult due to the administrative number of classes to teach to give Accounting learners attention"*.

Participants stated that learners take ages to formulate an answer in English, and therefore limit the time available to assist all LEP learners because of spending too much time on one learner who needed attention. They also indicated that if there is a large number of learners in the class it is very difficult for Accounting teachers to give appropriate attention to all LEP Accounting learners. Participant #26, female teacher: *“It takes time to help one learner and learners take a long time to come up with an answer if they are given a task or question to answer worse they are many in the class”*.

**Interpretation:** Large classes are a major contributing factor towards teacher participants not being able to provide special attention to LEP learners. It is clear that participants cannot give LEP learners attention due to the class size and various other duties such as involvement in the debate team, athletics, matric committee, safety committee and also as the member of the school governing body (SGB). Vang (2016:348) points out that large classes can make the task of the teacher very difficult, as the teacher cannot support or give LEP learners extra attention. The quality of teaching in an Accounting class is compromised because the number of learners in the classroom makes it difficult for the teacher to interact with them. This is also indicated by Moore (2013: 341) who claims that the greater the number of LEP learners in class, the lower the teaching efficiency and therefore a direct link exists between class size and teaching efficiency, especially when LEP learners are involved. The more learners there are to monitor, the more difficult developing interaction can be for the teachers. Therefore, there is a greater possibility of problems in the classroom because learners are not participating but instead doing their own business and are not focusing on the teaching. In addition, there is, of course, a greater likelihood of excessive noise which can mask bad behaviour. LEP Accounting learners tend to keep quiet and not question the teachers even if the learners sometimes provide incorrect answers. This is supported by Moore (2013:141) as indicated that the large number of learners in a classroom is considered to be a barrier for LEP learners to effectively participate in the teaching and learning class environment; the greater the number of learners (also LEP learners) in a classroom, the lower the teaching efficiency.

The researcher is of the opinion that what the Accounting teacher must know about the LEP learners, is that they are slower in comprehending Accounting concepts. It means they need more time to figure out Accounting concepts if they are not written in their mother tongue and the Accounting teachers are not patient, especially with learners who are slower in expressing themselves. Tipps, Johnson and Kennedy (2010:40) advocate that LEP learners need the teacher to speak very clearly, take time, speak very slowly and to provide LEP learners sufficient time to formulate their answers when being questioned, whether in speaking or in writing.

### **5.3.4 Theme T4: Strategies to employ to assist LEP learners**

Theme T4 consists of three sub-themes which are discussed next.

#### **5.3.4.1 Sub-theme T4.1: Classroom strategies**

Participants indicated that they have to speak very slowly and clearly when they give instructions to the learners in English. They also indicated that they have to repeat the instructions as learners did not understand the instructions the first time around. They further indicated that they must explain new Accounting concepts to learners in their mother tongue as this will assist the learners to understand, follow the instructions in answering the questions and understand the Accounting concepts. Participant #25, female: *"If teachers can speak clear slow and repeat the instruction because of learners proficiency in English and in order that they understand, explain in their mother tongue also to understand any questions ask by the teacher and answer it correctly"*.

Most participants claimed that possible uses of classroom technology include video games to teach LEP Accounting learners, PowerPoint, charts, leveraging Skype to communicate with guest speakers from around the world. Also multimedia projects that allow these learners to explore subject matter using film, audio and even software they create, can enhance teaching and learning of Accounting to LEP learners. They further asserted that this technology can improve the reading, writing, speaking and



listening skills of such learners because they are familiar with technology which they use daily. Participant #25, female, teacher: *“Accounting teacher and English teacher must use technology, video, Skype to communicate with learners and quest outside the world, PowerPoint, charts and innovative strategies, engage and encourage LEP Accounting to participate”*.

Most participants claimed that in the teaching method called “engagement”, LEP Accounting learners are urged to engage with the real world, and analyse everything that happens in different life spheres. Instead of conventional teaching methods, LEP Accounting learners were taken to visit local businesses where they were able to witness how the knowledge that they were gaining in the Accounting classroom applied to the real world. They claimed that the idea is to get the learners engaged and to connect their learning to the real world. They further indicated that they as teachers can show them how what they are being taught connects to the real world, and then their own minds can connect and associate with that. Participant #16, female teacher: *“I think it is important that all learners participate use different methods to encourage them to do so as a teacher, bridge the gap between theory and practice, visit business people, auditors connect them to the real world”*.

**Interpretation:** It is important that Accounting teachers involve learners to work together on an instructional activity and use peer tutoring as a strategy. In this system the Accounting teacher uses learners to tutor other learners and this programme can operate during normal class time as a group activity in or outside the classroom. In this strategy the pairs of learners can be of similar or different ability levels and engage each other. It can also be learners working together in small mixed groups to maximize everyone’s learning. In the tutoring strategy LEP Accounting learners may listen to their friends or fellow learners rather than their teacher and even understand them better than their teacher. The peer tutoring is supported by East (2016:91) as the peers are to provide the situation, pose problems and supply assistance that will encourage learners to be constructive when analysing.

The researcher is of the opinion that Accounting teachers must motivate and help LEP Accounting learners to master language skills and understand the Accounting



concepts. It is the researcher's opinion that the teacher must start small, and once they achieve their first goal, move to a higher one. Once learners get a taste of achieving their aims on a regular basis, it will motivate them to strive for even more. If learners are motivated to read, it will help them to improve their language skills which will result in better understanding of Accounting concepts. In the tutoring strategy LEP Accounting learners may listen to their friends or fellow learners.

#### **5.3.4.2 Sub-theme T4.2: Assistance with English language**

Participants indicated that they must communicate with an English teacher about the challenges faced by LEP Accounting learners with regards to English, in order to propose solutions to assist the learners. They asserted that communication between the Accounting and English teachers is helpful in the sense that many Accounting teachers would see themselves as language instructors as well, or as responsible for providing effective Accounting instruction to LEP Accounting learners. Participant #25, female, teacher: *"Accounting teacher and English teacher must engage each other and share their experience about their learners"*.

Most participants asserted that they must be consistent in terms of speaking English in the Accounting classroom as this will improve the language skills of LEP Accounting learners. They also indicated that if teachers speak English consistently to LEP learners it will improve their English listening skills and problem-solving abilities. They will be able to better read and interpret the Accounting concepts and transactions and simultaneously improve their academic performance. Participant #16, female teacher: *"Speak English to your learners, be consistence, it will improve their language skills and their performance. It will improve their language skills, problem solving abilities, reading skills, understanding of concepts and performance, the problem is that parents, grandparents at home cannot help them"*.

Some participants indicated that Accounting teachers must work in partnership and form Accounting groups where they can trade best practices on how to address the language barrier of these learners. Participants asserted that teachers who are good in Accounting and those who are also good in terms of English language can empower

teachers who need help on how to assist the LEP Accounting learners. Participant #18, male teacher: *“The primary school teachers must work together, form groups, professional bodies, especially the one who is teaching English and also the grade 10 English teacher must work together with an Accounting teacher to assists with English language and LEP must ask their parents and siblings to assist learner”*.

Participants also said that the schools must create an environment where learners are encouraged to speak English and so improve the language skills of LEP learners. They also indicated that this culture of speaking English at school must start with the teachers and the learners will follow their example. Participant #8, female teacher said: *“Encourage them to read, speak, write and listen carefully to improve their skills, teachers must start first to speak English as an example to learners”*.

A participant asserted that schools must encourage learners to participate in formal debating at schools or any activities which promote communication to improve their English language skills. It was also mentioned that if LEP Accounting learners are engaged in the debates or any talk where learners use English, this will assist them to improve their language skills. Participant #19, male teacher: *“Encourage learners to be involved in the debate team and it helps them with English”*.

**Interpretation:** The use of English when communicating with teachers and fellow learners is seen as very important by participants as this will assist the LEP Accounting learners to improve their language skills. Teachers should be consistent in using English in the class and must also encourage LEP learners to use English when communicating with each other, not only in the classroom, but also on the school grounds and even at home. A learner must take part in formal and non-formal discussions effectively and freely and be able to speak English with sufficient accuracy. Ferris (2009:7) comments that such learners must be able to participate in formal or informal discussions and subject discussions to be able to perform well and improve their language skills. It is interesting to note that although teachers are aware of the advantage of proper and regular exposure to English in the classroom and on the school grounds, they still mentioned in a prior theme that using the mother tongue provides LEP learners with much more opportunities to participate in the classroom. It

seems as if these teachers are caught in a catch 22 situation.

The researcher is of the opinion that some LEP Accounting learners have no support at home and the only hope of support is at school; this is because of the level of education of their parents. Banks (2012:148) agrees that parents who lack English language skills, find it difficult to be actively involved in the education of their children, for instance to assist them with homework. This has an extremely negative impact on their academic performance and reading proficiency as there is no one at home to assist them or reinforce any reading. It is the view of the researcher that parents need to be empowered and must be encouraged to improve their own English language skills in order to assist their children with school work, for personal and occupational needs.

#### **5.3.4.3 Sub-theme T4.3: Additional strategies for assistance**

Most participants indicated that LEP learners must be provided with an English dictionary, encouraged to read English books, magazines or newspapers, visit the library, give them group work, assignments, and also listen to educational programmes on the radio and television to advance their language skills. Participant #15, male HOD: *"We must give them books, dictionary and use different teaching media, e.g. posters, books, information technology, group work, assignments to improve their language skills"*.

Participants asserted that they should stop employing narrating and lecturing as a teaching technique, but should allow learners to fully participate in the lesson. They also indicated that the learners must be arranged in such a way that they will be able to share, talk to each other in the classroom and help each other. Participant #10, female teacher: *"The old method is not needed, stop telling learners the story, it is important that teacher work together and form groups as teachers to share"*.

Participants asserted that the interaction between the teacher and learners is very important as this will create a favourable environment for communication purposes between the two parties in the classroom. They indicated that the interaction between

the teacher and learners is a good idea since individual problems are addressed and not as a group problem. The teachers must interact with learners and it is a good idea to have an open discussion and identify the individual problem. Participant #8, female: *“Contact between the teacher and learner must be encourage and it is helpful, teacher will give learners individual attention and recognise learners problem”.*

The participant further indicated that learner to learner interaction is critical and it is a good strategy to assist the LEP Accounting learners. They indicated that during the learner to learner interactions, they learn from each other and will improve their language skills and help each other with Accounting concepts. Participant #18, male: *“Teachers must encourage to work together, they will learn from each other and assist each other”.*

Most participants asserted that LEP learners lack motivation and commitment and therefore they indicated that LEP Accounting learners must be motivated by the teachers and parents. They also indicated that if Accounting teachers shared successes and challenges with colleagues it will help them all grow professionally, and more learners will benefit academically. They also indicated that parents can help by providing books to learners at home and reading aloud to their children to practice language skills. Participant #1, female teacher said: *“It is important that teachers and parents must motivate LEP Accounting learners, teachers must share their experience about their learners and come up with strategy to motivate them, it can be by giving them prize for academic achievement and parents must provide them with resources to read and help them to read at home”.*

**Interpretation:** The responses the researcher derived was that LEP learners could be assisted by encouraging them to participate in class discussions, debates at school and other classes to improve their English skills. Boyle (2012:16), as well as Brown (2013:3), advocate that effective teachers encourage their learners to participate in classroom discussions, welcome their contributions, and motivate them by such practices. The researcher is of the opinion that participants were aware that they should help LEP learners with their language problems, but that they did not always know what to do and the number of learners in the class is a big challenge. In addition,

Cummins and Davison (2007:217) state that teachers believe that the quality of their teaching and interactions with learners decline with an increase in the size of the class. The researcher is of the opinion that Accounting teachers are still using older lecture-type methods in the Accounting classroom which are not assisting LEP Accounting learners to address their language problem. This method may not be suitable for the current situation with technological advanced learners because the LEP Accounting learners come from diverse families and environments.

The researcher is of the opinion that the participatory method can be suitable in the Accounting class since it engages learners' participation. The researcher believes that if LEP Accounting learners work together in groups, learn from each other and address their problems together in their respective groups, they will all benefit. They indicated that in their groups they are not afraid to make mistakes. This has been supported by Wandberg and Rohwer (2010:210) who claim that cooperative learning has been stated as an effective strategy for LEP learners because each learner has an opportunity to contribute in small groups, share and at the same time they are apt to take more ownership of their material and to think critically about related issues when they work as a team.

The researcher posits that the manner in which Accounting teachers teach Accounting should be looked at differently and learners must be given individual attention. If teachers were to employ different Accounting approaches, the chances are that the identification of LEP Accounting learners who experience Accounting difficulties and language problems would take place earlier, as supported by Vang (2016:348), who points out that teachers cannot support or give LEP learners extra attention. The quality of teaching and the interaction with LEP learners decrease due to the increase in the size of the class.

Special attention to language related problems of LEP learners, however, is of the utmost importance and the Accounting teachers can utilise different strategies to assist them. Teachers must encourage the learners to visit the library, use information technology, i.e. Internet, social media, watch educational television programmes,

listen to educational radio programmes and read books, newspapers, magazines, which may result in improving their English language skills.

### 5.3.5 Theme T5: Challenges faced with LEP learners

All participants indicated that LEP learners experience problems with English as the language of learning and teaching, especially in defining Accounting concepts and analyses of the Accounting transactions. They also indicated that learners with LEP do not work fast enough in analysing and understanding the transactions, as a result, their work is often marked as incomplete and they lose marks for incomplete work. They indicated that learners lack comprehension of the material and give incorrect answers. They further asserted that learners with LEP experience difficulty in expressing themselves in written and oral tasks. These tasks are challenges. They also mentioned that LEP learners' lack of vocabulary causes them to produce work of poor quality when they are assessed. Participant #1, female HOD: *"They struggle in defining the concepts, reading transactions and analysing the transactions, work very slow, their work is incomplete, wrong and their work is very poor"*.

Most participants said that the LEP Accounting learners had difficulty in understanding the English used by the Accounting teachers. They also indicated that the LEP Accounting learners find it difficult especially when the teacher assesses learners using written tests and examinations. They further mentioned that LEP Accounting learners do not understand most of the classroom talk, and find it difficult to comprehend what the teachers say. They claimed that LEP Accounting learners only understood when the teachers use mother tongue or if they form groups with fellow learners to share ideas. Participant #1, female teacher: *"Learners do not understand English at all, even teacher giving them tests or examination, difficult the discussion in the classroom by the teacher but understand when the teacher use mother tongue or work together with other learners"*.

**Interpretation:** LEP learners struggle to read with understanding and interpret Accounting transactions. The researcher is of the opinion that the language used in the classroom and textbooks is difficult for LEP Accounting learners. This causes the

learners to take a long time to read the transactions with understanding because they start reading and analyse the transactions in their mother tongue first and thereafter transcribe them to English language. It is clear that it takes a long time for the learners to understand the Accounting concepts and transactions and if they are writing examinations, it is difficult to answer all the questions in writing. Syrja (2011:103) agrees that to write about something is to comprehend it, thus writing is a cognitive demanding skill that requires high levels of understanding and knowledge.

The researcher is of the opinion that there is misunderstanding in the classroom between the teacher and learners. The challenge is the language used to communicate with learners, and learners misinterpret the questions or instructions given to them by the teacher because they do not understand English. LEP Accounting learners decide to keep quiet and not ask questions even if they do not understand what the teachers are saying. Newton (2012:134) asserts that, not all the questions of teachers are clearly understood by learners and, if such is the case, teachers should rephrase or clarify queries in order to facilitate learners' comprehension.

LEP learners do not understand basic accounting principles therefore it is difficult for them to perform academically. It is clear that it is difficult for these learners to participate, ask questions or ask for clarity if they do not understand Accounting concepts because English language is difficult for them and they cannot raise their views freely in English. Setati (2011:21) agrees that LEP learners are often unable to do well academically, unable to understand Accounting concepts, cannot be actively involved in the teaching and learning situation, and struggle to demonstrate their competence in content subjects offered through English as language of learning as they lack the necessary cognitive language skills.

#### **5.3.6 Theme T6: English language skills (reading, writing, speaking and listening)**

Il participants claimed that writing, speaking, listening and reading skills are still a problem to LEP Accounting learners. They are unable to use the language correctly, cannot read with understanding especially when reading the Accounting transactions.



Participant #22, female teacher: *“LEP learners struggle with reading, writing, speaking and listening in the Accounting classroom”.*

All participants claimed that LEP Accounting learners experience trouble with sentence construction, even remembering English words and Accounting concepts as well as spelling. Participant #4, female teacher: *“LEP learners struggle with writing a sentence, even English words, struggle to write correct sentence, struggle using words when writing or talking and use wrong words with spelling language”.*

Some of the participants claimed that LEP Accounting learners are not getting support and at the same time not given special attention to practice the four language skills at home. They further indicated that learners only receive support from teachers at schools, but support at home is rare or in many cases non-existent. Participant #13, male teacher: *“LEP learners are not given special attention, not getting support from their parents, the help at school only from their teachers because their parents are not educated and cannot speak English”.*

**Interpretation:** LEP learners are lacking reading, writing, listening and speaking skills from the foundation phase. And the reason for this problem is caused by the poor foundation from the foundation phase. The researcher is of the opinion that the same learners cannot master their own language and therefore it is difficult to master a second language. A child who is fluent in her/his mother tongue and knowledge and skills that learners develop in one language, are potentially transferable to another language (Zacarian, 2011:22). In addressing language skills, it is important that every classroom has appropriate resources for basic teaching. All teachers must plan and conduct effective teaching, do assessments at school and collaborate and share teacher skills and strategies to assist LEP Accounting learners. The researcher learned that participants furnished a variety of reasons, but all were adamant that the lack of English language skills was the major contributing factor towards academic underachievement by LEP Accounting learners. These learners struggle to read with comprehension, as well as speak with authority on Accounting issues due to this lack of English language skills.



The researcher believes that the learners' different environments, their cultures, different family background, even lack of support and education background of their family, also contributes as the reality is that many of these learners do not get the necessary support at home. The LEP Accounting learners will derive academic benefit if parents, family members, siblings, or someone who is educated and proficient in English can assist them with acquiring and practicing their language skills.

The next section presents the biographical data about learners, analyses and interprets findings from the questionnaires distributed to 30 LEP Accounting learners.

## 5.4 LEARNERS' BIOGRAPHICAL DATA

The next sub-section provides biographical data regarding LEP Accounting learners according to their age and gender that was obtained through the questionnaire. The rationale for obtaining this information is important in this study as it informs the researcher about the background, life history and individual life of these participants.

### 5.4.1 Age of learners

The following table indicates the age of the learners who participated in the study.

**Table 5.5: Age of learner participants**

Category	Frequency	Percentage ( % )
12-13	1	3
14-15	2	7
16-17	22	73
18 and above	5	17
Total	30	100

The information on age of the learners indicates that one learner is between the ages of 12-13 years, 2 (7%) learners are between the ages of 14-15, 22 (73%) learners are between the ages of 16-17 years and 5 (17%) learners are 18 years and above. It shows that some learners repeated a grade because 5 (17%) of the learners are above

18 years and are not in the correct grade according to their age. It can create a problem to mix learners of huge varying ages in the same classroom, as the older ones might not feel comfortable to interact with younger learners, especially during cooperative learning and can potentially be negatively labelled because of their age (Anfara & Mertens, 2007:311).

#### 5.4.2 Gender

This table provides information on the gender of learner participants in this study.

**Table 5.6: Responses according to gender**

Category	Frequency	Percentage (%)
Male	13	43
Female	17	57
Total	30	100

Table 5.6 indicates that 13 (43%) participants are male and 17 (57%) are female. This information reflects the current trend that female learners are in the majority in South African schools (Statistics South Africa, 2011:28).

### 5.5 FINDINGS FROM THE QUESTIONNAIRES FROM THE GRADE 10 LEP LEARNERS

The contribution from Grade 10 LEP Accounting learners can be significant to try and ascertain what the language obstacles are that they experience. The discussion of questionnaires from 30 Grade 10 LEP Accounting learners is expanded on here.

Table 5.7 provides the main and sub-themes that emerged from the analysis of the open-ended questionnaires from Grade 10 LEP Accounting learners.

**Table 5.7: Themes and sub-themes from LEP learner questionnaires**

Themes		Sub-themes	
L1	Essence of Accounting		
L2	Effect of English as language of learning		
L3	Class participation		
L4	Explanation by and assistance from Accounting teacher		
L5	Language of learning usage and preference	L5.1	Language of preference used by teacher for explaining concepts.
		L5.2	Learner's opinion about mother tongue to be used in Accounting classroom.
L6	Reading and writing and comprehending in Accounting.	L6.1	Level of English in Grade 10 Accounting textbooks.
		L6.2	Challenges with English used in tests and examinations.
L7	Concept understanding	L7.1	Accounting equation
		L7.2	Year-end adjustments
L8	Reasons for poor Accounting performance.		

### 5.5.1 Theme L1: Essence of Accounting

In this theme participants were expected to explain the concept of Accounting and what the essence of Accounting is.

The majority of participants provided an explanation that could not be taken as the essence of Accounting. The concept Accounting was not explained by most of them and their answers mentioned money, profit, balance, cash payments, and cash receipts. They struggled to define the essence of Accounting as a concept, apply the Accounting principles in recording transactions and interpret such transactions to

make informed decisions about the recording of transactions in the relevant journals. The view is that the challenge faced by these learners is misunderstanding and misinterpreting the questions and is caused by their level of English language proficiency. Participant# 1, female: *“Accounting is the subject that give us knowledge, skills, talk about money, profit balance, cash payments, cash receipts and prepare learners for a career”*.

In addition, most participants struggled with sentence construction when trying to explain their viewpoint. Many of their responses did not make sense at all. They seemed to struggle to interpret the question and at the same time provide a sensible answer in written English. Many of the answers were constructed in a way which the researcher found difficult to understand, because of the sentence structure and incorrect use of word functions. For instance, they mentioned liability, assets, and owners' equity which are not relevant to the question. Participant #21, male stated: *“It is a way you communicate or pass the financial statement, one can say it is assets, liability, and owners' equity”*.

A few of them provided answers that the researcher perceived as partly correct. They touched upon the fact that Accounting deals with recording, balancing of financial statements and money, but could not explain what they mean by that or could not explain or elaborate further. Participant #9, female said: *“Accounting is the record or writing down all the transactions and Accounting deals with financial statements, balance sheet, income statement, profit”*.

**Interpretation:** LEP Accounting learners struggle to define Accounting as a concept and most of them find it difficult to construct proper explanations in English. They clearly had difficulty expressing themselves in English. Not only could the majority of them not explain the concept of Accounting, they also experienced major problems in attempting to provide a clear explanation of their understanding regarding the essence of Accounting. It is the opinion of the researcher that they did not have the ability to use English to convey their thoughts and to write down their thoughts in a cognitive manner. They were not confident to use English, because of their lack of CALP (cf. 3.3.1). The researcher intentionally did not explain the questions beforehand to the

participants. The rationale for this was that listening to and understanding of questions by participants were seen as part of the research. They completed questionnaires to explain the Accounting concepts.

The researcher is of the view that LEP learners may understand the concept of Accounting, but in terms of defining Accounting in English seemed to be problematic. Desai *et al.* (2010:15) claim that the majority of the learners in South African schools are attending school in a language that is not their mother tongue and use English as language of learning in the subject classroom, which causes academic problems due to their lack of proficiency in English. Only a few participants partly managed to provide an acceptable explanation of the Accounting concept, but they did not explain or elaborate their answers, they mostly mentioned only key words.

### **5.5.2 Theme L2: Effect of English as language of learning**

Most participants said that they struggle to understand English and also find it difficult to use in formal talking. They were of the opinion that their major problem is expressing themselves properly in English in a formal learning environment such as the classroom. They also indicated that most tasks that involve creative writing and creative thinking were always a cause for concern as most of them struggle with this aspect of language. Participant #25, female: *"...difficult to understand, to talk, say things in the classroom, difficult to write and think"*.

They indicated that they struggle also when they are assessed by the Accounting teacher. They indicated that their lack of English language skills contributed to their poor reading and writing skills when reading and answering questions during tests or examinations. They indicated that the negative impact of English on the cognitive development was identified as the main cause of their poor academic performance. Participant #9, female: *"Yes, I struggle a lot in the classroom and in examinations, eish I do not understand some concepts and it makes us not perform in our academics"*.

**Interpretation:** Participants experience problems with English as language of learning. It was clear to the researcher that they do not understand the Accounting

concepts. They struggle to express themselves in English and many gave the impression that they know what was asked, but that they found it difficult expressing what they intended. Zheng (2015:68) agrees that LEP learners will experience problems with reading and comprehension of words and Accounting terminology. This has a negative impact on their academic performance as such learners will experience problems in answering case studies, assignments, tests and examinations. It seems as if some words used by the teacher to explain certain concepts are unfamiliar to them. The researcher deduced that many of these participants had difficulty explaining their battle with English in the classroom. This is supported by Steenkamp *et al* (2009:119) who state that the level of understanding of Accounting learners can be affected by language especially because it is taught in English and not their mother tongue, and as a result, many learners do not understand Accounting concepts.

### **5.5.3 Theme L3: Class participation**

Most of the participants answered that they do not participate in the Accounting classroom even to ask questions because they do not know how to express themselves properly in English. They asserted that their problem is that the Accounting concepts and Accounting terminology used by the teachers are difficult for them. Participant #9, female: *"I am not participating because English is difficult, teachers use difficult concepts and Accounting language"*.

Most participants claimed that they do not always take part in class discussions. Their reason was that if they understand the task or question, they take part, but if they do not understand, they wait for their peers to explain the questions to them and lead the discussion. They indicated that it will depend on whether they had knowledge of the topic or not. If they had been exposed to the topic, understand the topic and difficult concepts are not used, they actively joined and contributed. Participant's #16 female: *"Not participating if the task or question is difficult, we better wait for classroom to explain to us, if we do not understand the question not participating unless we understand the topic and concepts then we can participate"*.



They emphasised their lack of vocabulary, their inability to construct logical sentences to reply to questions and their inability to express themselves in English. They further mentioned that they are afraid of making mistakes when participating in the classroom. They indicated that lack of necessary vocabulary contributed to their inability to express their thoughts clearly in the Accounting classroom. Participant #25, female: *“Difficult to write a sentence, afraid to make mistakes in the classroom I do not understand English, difficult to contribute because English is complicated and Accounting transactions are difficult, cannot answer the questions if the teacher ask questions”*.

A few participants claimed that they participate only if they are with their fellow learners because they have freedom to ask questions and clarity because they are of the same age as their fellow learners. Participants further indicated that they feel free to participate without the presence of the Accounting teachers because they are afraid to make mistakes in the presence of their teacher. Participant #2, male: *“I only participate in a group with my peer not in the classroom because I do not understand English and Accounting concepts, even if I make mistakes I am not afraid because the teacher is not around”*.

**Interpretation:** The researcher is of the opinion that LEP Accounting learners are afraid to participate in the class because of their struggle with English. Since they cannot express themselves in English this prevents them from participating fully in the Accounting classroom. They rather keep quiet and falsely let the teacher believe they understand. LEP learners are afraid to be embarrassed by other learners in the class and were all adamant that their lack of English language skills was the major contributing factor towards their non-participation in the classroom. This is supported by Meece and Eccles (2010:208), as well as Anfara and Mertens (2007:311) who claim that LEP learners struggle to read with comprehension, as well as speak with authority in Accounting issues due to the lack of English language skills. They lack confidence and it deters them from participating in the classroom to avoid making mistakes and providing teachers with wrong answers. Thus as a result of this alienation, LEP learners are at an increased risk of not participating in the classroom and performing

well in Accounting, afraid to ask questions with the stress of not feeling accepted and being labelled as slow learners.

#### **5.5.4 Theme L4: Explanation and assistance by and from Accounting teachers**

Most participants said that they do not get assistance from the teacher, and mentioned that they do not understand the teachers because they use difficult concepts and terminology in Accounting classrooms. They indicated that they struggle to understand the Accounting terms when explained to them in English. Participant #9, female: *"We do not get assistance from our teacher and English language is difficult, teacher use difficult terms"*.

In addition, many participants were of the opinion that many Accounting concepts are abstract and teachers find it difficult to explain such concepts because they are themselves not fluent in English. They indicated that teachers seem frustrated with LEP learners and as a result do not always assist them with clarification of concepts, which affects their academic performance. Participant #8, male: *"The teacher does not assist us with Accounting concepts even with English language, as learners we are not good in English, also our teachers are not good and it is a problem because the teachers will shouting at us and angry with us and affect our performance"*.

Most participants also indicated that the teachers cannot assist all of them because of the number of learners in the classroom. They indicated that large classes create an enormous challenge in producing productive learning environments where effective teaching and assessment strategies are crucial. They asserted that teachers cannot practice a variety of methods, such as higher-order questioning and active learning approaches. In fact, teachers are effectively confined to the "chalk and talk" instructional method. They further indicated that teachers cannot persuade or take all learners to task to participate and they tend to ignore those who are passive. Participant #28, female: *"...we do not get explanation and assistance because of number of learners in class, not assess accordingly, teacher use one method, use simple questions, consider learners who are good and active"*.



Participants asserted that organising, planning and presenting lessons in a large class, may constitute another challenge for Accounting teachers as LEP Accounting learners' academic abilities may differ - some being slow in understanding while others are quicker to grasp certain concepts. They indicated that it is difficult for the Accounting teacher to ensure that those who do not understand are assisted, while those who understand do not get bored with a slower pace. Participant #1, female: *"It is difficult for the teachers to help us because of the challenge of managing the classroom, we have slow and fast learners in the classroom"*.

**Interpretation:** Learners do not seem to get the necessary support from their Accounting teachers. It seems as if some teachers are not as patient with these learners as they should be as a result of frustration to keep a steady pace in the classroom. It seems to the researcher that not all teachers seem to know what to do to assist LEP learners in the Accounting classroom. It is also evident that large classes and time constraints to cover the syllabus are contributory factors affecting the attention provided by teachers. This is in line with Vang (2016:348) who points out that large classes can make the task of the teacher very difficult, as the teacher cannot support or give LEP learners extra attention. The rease the LEP learners. Ashford and Le-Croy (2013:324) stress how higher mental functions developed through social interaction with significant people in a learner's life; particularly parents, teachers, adults and peers help the LEP Accounting learner to learn better and to share ideas with other people and the mediator.

#### **5.5.5 Theme L5: Language of learning usage and preference**

Theme five consists of two sub-themes which are now discussed.

##### **5.5.5.1 Sub-theme L5.1: Language of preference used by teacher for explaining concepts**

All participants asserted that they prefer mother tongue to be used rather than English because it leads to a learner-centred environment and not teacher-centred that reinforces passiveness and silence in the classroom. Participants felt that English

prohibits them from being directly involved in the lesson and to own the debate in the classroom. Participant #9, female: *"I prefer mother tongue because I am free in the classroom and active"*.

In addition, participants also indicated that English language suppresses their potential and liberty to express themselves freely. The LEP Accounting learners further indicated that the mother tongue is clearly the key to communicate and comprehend in the Accounting classroom when it is used as the language of learning and teaching. They further claimed that if they express themselves freely in their mother tongue, Accounting teachers can assess what has been learned, what remains to be taught and also which LEP learners need further assistance. Participant #28, female: *"We prefer our mother tongue because we can comment, participate freely, express ourselves in the classroom, the teachers can easily have an idea of the learner's progress and which learners need help"*.

Moreover, some of them claimed that they use both English and their mother tongue to respond to the questions or discussions in the classroom. They claimed that it is normal for them that both languages are used in the classroom. Participants claimed that using both languages helps them to understand Accounting concepts. Participant #30, male mentioned: *"Most of us in the classroom we answering in our language, Sesotho or Setswana and then sometimes the teacher will use English and then sometimes our own language"*.

Only two participants preferred English to be used by teachers to explain Accounting concepts. Accounting should be taught in English for them to be able to study Accounting at universities, since it is the language of learning at universities. Assessment occurs in English, so they need to get as much exposure to English in the classroom as possible. Participant #4, female: *"I think we must use English because at University we will use English not mother tongue, even when we are assessed by the teachers"*.

**Interpretation:** The dual use of English and mother tongues in the classroom situation were seen as important by learner participants. LEP learners seemed comfortable

with the idea of using English and mother tongue interchangeably in the teaching and learning situation. Participants felt that if the teachers use English and mother tongue they understand Accounting and it allows free communication between the teachers and other learners. In this way they learn English and they understand more due to mother tongue explanations. Leung and Street (2014:207) argue that code-switching can assist with communication in classrooms, with expanding teachers' explanations, with confirmation that a learner has understood what was explained, with classroom discipline and explaining Accounting concepts. LEP learners are of the opinion that mother tongue clarifies many difficult points and concepts in Accounting rather than when they are explained in English only. As tests and examinations are to be written in English, it is important that the mother tongue of learners are not misused to the detriment of English. Learners need to have the English capacity to be able to convey their answers in English during assessment. It is my opinion that there is a definite case to be made out for code-switching as an official policy for language usage in the classroom.

#### **5.5.5.2 Subtheme 3: Learners opinion about mother tongue to be used in Accounting classroom**

The majority participants claimed that they would perform better if they could be taught in their mother tongue (Sesotho, Setswana or IsiXhosa). With probing, the researcher assurance that most of these participants felt that they would understand Accounting concepts better. Probing for reasons, the researcher learned that the participants felt that the Accounting should be taught in their mother tongue not English because English is difficult for LEP Accounting learners understand the Accounting concepts. Participant #12, male: *"Yes, in Sesotho, Setswana or IsiXhosa hobane ke tlo kgona ho utlwisisa Accounting hanlile"*.

In addition, the majority participants claimed if mother tongue is used in the Accounting classroom by Accounting teacher this will assist them a lot in terms of analysis, understanding, interpretation of the Accounting transactions and also understanding of the questions either asked by the teacher in classroom, during examination or tests. Participant #20, male: *"Yes, because it would be easy to analysis, interpret the*

*questions and it is easier with my mother tongue, Setswana, even during assessments by the Accounting teacher”.*

Furthermore, participants claimed that they are not doing well when they assessed using English language and mother can be the solution to address their problem if it can be used in the Accounting learners to teach Accounting. The researcher is of the opinion that the mother can improve the academic performance of LEP Accounting learners and LEP Accounting learners can perform well when writing test or examinations. Participant #30, male: “...*not doing well when we are assessed in English but in mother tongue it will be better*”.

Only three participants prefer to be taught in English and not mother tongue as they have to answer examination papers in English, and not in Sesotho, Setswana or IsiXhosa. Participant #16, female: “*I prefer English because when we write examination we use English*”.

**Interpretation:** From the responses the researcher derived that the participants prefer home language to be used to teach Accounting, since English language and Accounting language is difficult for them and mother tongue is easy for LEP learners. This is supported by Steenkamp, Baard and Frick (2009:119) that the level of understanding of Accounting learners can be affected by language especially because it is taught in English and not their mother tongue, and as a result, many learners do not understand accounting concepts. It is only few participants that belief that English language must be used as the language of learning and teaching. The use of mother tongue was seen as the most important by participants. Majority of participants admitted that they reverted to mother tongue as language of learning in order to understand the Accounting concepts and perform well in Accounting. DBE (2010:36) confirmed the importance of ensuring that learners be given the choice of their mother tongue as language of learning or as an additional language and this is supported by the Constitution of Republic of South Africa that learners have the right to receive education in their mother tongue. In most cases the language of learning is not the mother tongue of a learner, but English.

### 5.5.6 Theme L6: Reading and writing comprehending in Accounting

Theme six consists of two sub-themes which are now discussed.

#### 5.5.6.1 Sub-theme L6.1: Level of English in the Accounting textbooks

All participants asserted that they experience learning challenges because they cannot cope with the difficult language (English) emanating from difficult passages in prescribed textbooks. As a result, they cannot discern key points from chunks of information in complex sentences. The problem experienced by learners emanates from the subject teacher, who fails to minimise or remove the barriers by providing instructional help to the learner. Participant #30, male: *“Concepts used in the textbooks are difficult, difficult to cope with those challenging concepts and difficult to understand the concepts in the sentence and we are not getting any support from the teachers with difficult concepts”*.

All participants indicated that the language used in many sections of the textbooks is problematic for them. They indicated that when they have to engage with the textbook when completing homework exercises, they struggle to find the essences of the transaction, which hampers their ability to successfully record such a transaction. Participant #27, male: *“The language in the Accounting textbooks use is very difficult for me, I do not understand the terms used in the textbook and even is used by the teacher in the classroom, I cannot perform well, and it is difficult to read in the textbook and do the exercise”*.

In addition, they stated that they sometimes make use of a dictionary to ensure they grasp all the words used in transactions or concept explanations. Their lack of a clear understanding of what they read in the textbook has a direct effect on their academic performance. Participant #30, male indicated: *“The level of the English language in the textbook is, difficult, we are forced to use dictionary, difficult for us as learners, also for teachers, confusing me as an Accounting learner”*.

Many participants claimed that their teachers will read from the textbook and then explain some concepts in the mother tongue. This is seen as beneficial by them, although when they are at home they are left to their own interpretations of the textbook, as some of their parents are not able to assist them at home. Some stated that the language used in Accounting textbooks frustrates them and discourages them to commit to homework and the subject. Participant #12, male: *“Many teachers explain Accounting in Sesotho and English because the level of English and terms used in the textbooks is very difficult”*. Participant #15, male: *“I become frustrated and stacked with Accounting transaction, discourage, hate the subject and have negative attitude towards Accounting”*.

**Interpretation:** The researcher detected that Accounting textbooks used in South African schools are written in a language not necessarily on the reading comprehension levels of LEP Accounting learners. Textbooks are not written for LEP learners as the textbooks used are the same used by mother speakers of English. This has a detrimental effect on the academic performance of LEP learners who are always at a disadvantage with regard to textbooks. This is supported by Matthew (2014:1213) who claims that Accounting textbooks are not written with the LEP learners in mind, with the result that the textbooks lack clarifying examples and concept explanations so direly needed by LEP learners.

At its highest levels, reading encompasses processing, interpreting, and evaluating written language, symbols, and texts with understanding and fluency. The researcher is of the opinion that Accounting learners are obligated to have a good command of the complex concepts of Accounting. They must be able to interpret and infer information from passages of the textbooks. The interpretation is underpinned by the skills needed to recognise words that form links in the learning activities. The textual problems have to do with the concepts, long sentence or phrases, the readability of the textbook and other complex features unfriendly to the learner/user of the material. It seems that the Accounting learners lack English proficiency to read, conceptualise, interpret, analyse information from the textbooks with understanding and critical minds.

#### 5.5.6.2 Sub-theme L6.2: Challenges with English language used in the Accounting question papers

Participants stated that difficult concepts and terms are used in the question papers, therefore they often struggle to analyse and answer such questions. They claimed that they sometimes come across unfamiliar terms in the examination papers they have not encountered before. This cause confusion and frustration when they are not sure what such terms mean. Participant #3, female: *“I find difficult to analysis the transaction, especially the adjustments with big terms and difficult English, other concepts are new to us in the examination”*.

In addition, some indicated that they sometimes ask invigilators during the examination to interpret certain concepts for them. They further mentioned that the interpretations are not always correct, but that they are prepared to take such a chance in order to have some idea of what to answer. Participant #8, male: *“I struggle to answer the Accounting examination because of the difficult words or terms in the question papers, then I ask help from the invigilator, sometimes that is wrong interpretation of question and lead to wrong answers”*.

Adding to the problem, all of them claimed that in the classroom they use English, Sesotho and Setswana to understand Accounting and in the examination English is compulsory. The participants said that sometimes they know something in Sesotho, Setswana or IsiXhosa, but find it difficult to write in English. They claimed that reading is a problem because sometimes they cannot analyse and interpret the transactions correctly because of the difficult concepts in the examination paper. Participant #7, female: *“I struggle a lot, sometime I know something in Sesotho but I cannot write it in English, I cannot read”*.

Participants claimed that they simply guess answers and seem to show little understanding of concepts taught. Also, some learners did not read questions and did not appear to understand an instruction, which meant that they were unable to apply what knowledge they did have when they attempted to answer questions. Participant

#12, male: *"It is difficult to understand the questions and terms instructions are not easy in the question paper and answering questions is not easy"*.

**Interpretation:** Participants cannot read and understand English correctly; words used in the examination paper are difficult to LEP learners and they perform poorly in Accounting. Joubert (2010:42) notes that LEP learners' poor language skills therefore hamper their ability to succeed academically.

The researcher learned that many of these participants had difficulty explaining that they battle with the interpretation of the language used in the question papers. The researcher derived that participants have difficulty understanding and interpreting the questions and at the same time to analyse the transactions. The researcher is of the opinion that although many LEP Accounting learners may sometimes know how to answer a question, but fail to do so correctly because of the struggle to understand the concepts and language used in the question papers.

### **5.5.7 Theme 7: Concepts understanding**

Theme number seven comprises two sub-themes.

#### **5.5.7.1 Sub-theme L7.1: Accounting Equation**

Sub-theme L7.1 and sub-theme L7.2 below discusses the questionnaire responses of LEP Accounting learners about the Accounting concepts, namely Accounting equation and adjustments.

Most participants indicated that the Accounting concepts were not dealt with in the Accounting classroom and it is difficult for them to answer these concepts because they lack knowledge on these Accounting concepts. Some of these participants claimed that their teacher focuses on the calculations of the equation only and that it is their responsibility to learn the Accounting concepts on their own. Participant #8, male: *"We were not taught Accounting concepts, like the equation, we must do it on our own"*.



Many participants seemed to get somewhat confused with the Accounting concepts and provided answers which are not relevant to the given concept, namely the Accounting equation. The indication is that teachers do not thoroughly explain Accounting concepts to learners, with the result that learners are not able to explain a concept such as the Accounting equation in English. Participant #23, female: *“Accounting equation is the balancing of an accounts in Accounting, not explain the Accounting concepts them to us”*. Some participants indicated that they are able to explain concepts when they engage with their mother tongue, but when they need to do that in English they start struggling. Participant #25, female: *“It is easy for me to explain it in mother tongue to my teacher, eish not English”*.

A few participants gave answers which the researcher took as partly correct. They could not respond in detail. They mentioned only terms without providing a proper explanation or provided some examples which are relevant. In addition, a few participants said that they knew what the Accounting concepts meant, but that they did not know how to explain it in English. The researcher came to the conclusion that they may know the meaning of the concept, Accounting equation, but that they did not have the English vocabulary to explain themselves adequately. They seemed frustrated by not being able to answer in English. Participant #16, female: *“It is the books for Accounting”*.

A few participants mentioned Assets, Owners Equity and Liability, but without any explanation. They seemed to lack confidence in their ability to use English when engaging with cognitive Accounting language. They could not furnish a correct answer for this concept. They seemed not to be able to find the vocabulary to express themselves properly. Participant #28, female: *“Accounting is assets, owners’ equity and liability ( $A=O + L$ )”*.

**Interpretation:** It seems as if Accounting concepts were not thoroughly explained to all learners by their teachers. It would therefore appear that these basic concepts may have been neglected by teachers and it could be assumed that learners were not provided with sufficient and appropriate application and extension exercises as part of the classroom and assessment practices.

Many of the incorrect responses made no sense to the researcher. It seems that these participants had difficulty in processing what they read to a meaningful answer. Sentence construction, as well as spelling, were very poor. Joubert (2010:41) asserts that LEP learners with a poor background in English skills experience greater difficulty with Accounting and thus need additional support to cope academically. Williams (2016:89) agrees that learners who are poor in English experience problems with reading and comprehension of words and symbols. In Grade 10, case studies are included in the syllabus of Accounting, and this has a negative impact on learners whose English reading skill is not adequately developed as they are not able to interpret and analyse the case studies to provide correct answers for these case studies. Their poor language skills therefore hamper their ability to succeed academically (Joubert, 2010:42). Accounting teachers are advised to promote reading and analysis of texts and should discourage learners from memorization without having an understanding of the concepts.

Only short phrases were given by participants. They did not seem to trust their language ability to venture into any elaboration. LEP learners need time for clarification and further explanation of the Accounting concepts by the teacher (Froschauer & Bigelow, 2012:30; Compton-Lilly & Halverson, 2015:12). The researcher is of the opinion that LEP Accounting learners' understanding of concepts will assist them to engage with the more complex aspects of Accounting. Therefore, the inability of LEP Accounting learners to master more complex questions could be an indication that basic concepts were not properly addressed. It is the opinion of the researcher that the teachers do not highlight the differences between different concepts and their meaning.

#### **5.5.7.2 Sub-theme L7.2: Year-end adjustments**

The Sub-theme L7.2 below discusses the questionnaire responses of LEP Accounting learners regarding the concept, year-end adjustments.

Most participants attempted to explain the concept. From their responses one could glean that some learners have an idea, but that most seemed not to know either what

it meant or how to explain it in English. Their answers were not relevant to the question at all. The researcher got the impression that some of these participants actually thought they answered correctly. It was either that, or they felt that they were obliged to answer, whether they provide a correct answer or not. Participant 23, female: *"It is the preparation of the balance sheet and income statement"*.

Some participants seem to lack confidence when answering a question, either during assessment or in the teaching and learning classroom situation because they claim to be tense during any questioning process. They indicated that they then prefer not to take part in academic classroom communication because of lack of confidence. Participant #2, male: *"... feeling shy or insecure and it is really hard to try and follow the teacher in the classroom and not sure when answering the questions in the classroom to the teacher or classmates"*.

A few participants provided answers which the researcher took as partly correct. Most of these participants stated the basic answer only, but failed to explain and to elaborate on them. Participants seemed not to be interested to ensure that they explain their answers thoroughly. This demonstrated that the LEP Accounting learners are not capable of fully expressing or explaining their point of view to the Accounting teachers or other learners in class. Participant #17, female: *"It is a process of adjusting the entry or transaction at the end of the years"*.

Three participants did not respond to this question or even attempted to try to answer it. One could deduce that they did not know what the concept mean and therefore did not attempt any answer.

**Interpretation:** Writing logically constructed answers, sentence construction, as well as spelling seem to be the major problems of LEP Grade 10 Accounting learners. They would rather use short sentences, than to attempt a more elaborate answer. The result is that not enough information is provided to ensure that answers provided can be taken as correct. This seems a definite reason why these learners performs academically weaker. The researcher is of the view that participants who did not attempt to answer some of the posed questions, either did not understand the question

or lacked the English language skills to formulate an answer. Lee (2009:192) and Banks (2012:1366) (cf 3.4.1.4) claim that using English within a cognitive academic surrounding creates problems for LEP learners in that they are unable to fully engage with the syllabus at hand. The researcher is of the opinion that LEP Accounting learners need to understand and explain basic concepts and terminology before engaging in Accounting applications in each topic.

#### **5.5.8 Theme L8: Reasons for poor Accounting performance**

It is not surprising that all participants stated that they perform poorly in Accounting because of their lack of understanding due to the language of learning. The reasons they mention were reported on in the previous themes and sub-themes and are not repeated again here. Participant #2, male: *“English is difficult, is not our mother tongue, Accounting language Accounting is difficult and also difficult to interpret the transaction and perform well”*. Participant #9, female: *“Accounting is difficult because we get difficult terms in the question papers about financial statement and others and become confused”*. Participant #27, male: *“In our class learners do not ask questions even if they do not understand because of language problem, learners are afraid to ask questions and at the end perform poor inn Accounting”*.

Participants also indicated that certain learners do not take Accounting seriously and therefore they do not practice Accounting at home. They said learners who do not practice Accounting are performing poorly because of lack of commitment; if they do not practice they cannot perform well in Accounting. Participant #15, male: *“Some of the learners are not doing their homework and this contributes towards poor performance in Accounting. In our Accounting class some other learners lack commitment and they have bad attitude towards Accounting”*.

**Interpretation:** Participants furnished reasons, but all were adamant that the lack of English language skills was the major contributing factor towards academic underachievement by them. They are afraid to participate in classroom discussions as they do not have the confidence to express themselves adequately in English. Soto (2012:23) notes that LEP learners are often quiet during the classroom discussions or

any debate if it is in English. This is in line with Lubbe and Du Plessis (2014:11) who state that it is difficult for LEP learners to cope when they lack the basic English skills of reading, writing, speaking and listening.

## **5.6 CONCLUSION**

The results from the questionnaires with the LEP learners and teachers confirm that Grade 10 Accounting learners with LEP, experience major problems with English as the language of learning. Many LEP learners argue that English language is a business and global language that can open the doors for employment. The results indicated that the perception exist that English may assist LEP learners to become more fluent when exposed to the language in the classroom situation. The reality however is that the results of the study indicate that LEP learners have difficulty in achieving academically with their current level of English proficiency. Many LEP learners were unable to answer questions given to them and some questions had to be rephrased for them to understand. Some learners gave the researcher irrelevant information when answering questions. Some left blank spaces and did not answer the questions at all.

The teachers revealed that it was very difficult to assist the Grade 10 LEP learners in an Accounting class. Although some of them are considered to be still inexperienced, they encountered the same problems as the more experienced teachers. No major differences in the responses were received from experienced and less experienced teachers. The teachers indicated that the classes are overcrowded and due to the high number of LEP learners in their classes, they found it challenging to provide these learners with the necessary additional attention.

Many of the teachers frequently made use of mother tongue instruction to explain Accounting concepts and transactions in the classroom. The teachers claimed that using mother tongue was a good strategy to ensure that LEP learners understand the Accounting concepts and content. The teachers indicated that it was important to use mother tongue instruction as it was making their task easier and helping LEP learners understand Accounting concepts.

The Accounting teacher admitted that English affected LEP learners' performance and this is why the learners did not achieve academically. They indicated that these learners did not have the necessary reading, writing, speaking and writing skills for academic achievement. Most of the teachers indicated that they were not successful in their endeavours to assist LEP learners.

In the light of the above comments, an attempt is made to offer recommendations in chapter six in order to address the challenges faced by LEP learners in the Free State province. In addition, in chapter seven a programme is provided to assist LEP learners. This programme is the addition to the body of knowledge provided by the researcher.

## **CHAPTER 6**

### **CONCLUSIONS AND RECOMMENDATIONS**

#### **6.1 INTRODUCTION**

Chapters two and three described the literature study undertaken. Chapter four discussed the research methodology employed in the study. The qualitative approach to research was used to collect data. Questionnaires were distributed to Grade 10 Accounting teachers and LEP Grade 10 Accounting learners. Chapter five reported on the analysed data. This chapter presents a synopsis of the previous chapters by indicating how the study contributes to the current body of knowledge. Findings are presented, followed by the recommendations of the study. Limitations of the study are acknowledged. Suggestions are made by the researcher for future research on issues related to the topic. Finally, a conclusion is drawn.

#### **6.2 DISCUSSION OF THE FINDINGS, IMPLICATIONS AND RECOMMENDATIONS**

This section portrays the findings of the study in sequence. First the findings from literature are presented, followed by findings as derived from the reporting on teacher questionnaires. Lastly, findings as derived from the reporting on learner questionnaires are presented.

##### **6.2.1 Findings from literature on Accounting, language diversity and teaching strategies**

The findings of the literature study in Chapter two reveal the following:

- The majority of South African learners use English as language of learning although it is not their mother tongue (cf. 2.1).
- The South African example clearly indicates that a language policy in favour of the

use of English as language of learning does not guarantee higher levels of English proficiency and indicates that learners with poor English language skills experience difficulty with content subjects such as Accounting, and thus need a lot of support from their teachers (cf. 2.2).

- English, which is the language of learning for more than 80% of Grade 10 learners in South Africa, is the mother tongue of only 9.6% of the South African population (cf. 2.3).
- The year 1948 marked the start of the era when the apartheid policy became the law in South Africa. During this era, South Africa had 19 distinct education departments. There were: one national department, and four provincial departments that catered for White, Indian, Coloured and Black education each. Each of these departments had its own language policy (cf. 2.4.1).
- Black Education changed dramatically with the implementation of the Bantu Education Act in 1953, which had far-reaching implications for language in education. The Act also had a negative impact on Black South Africans' attitudes towards the use of African languages as a language of learning, which has had serious implications for the languages of learning and teaching in Black schools (cf. 2.4.1).
- Prior to 1994 English and Afrikaans were used as official languages throughout South Africa. The implemented South African Constitution (1996) accords official status to 11 languages, including English, Afrikaans and nine African languages. This was a way of promoting African languages which were neglected in the past (cf. 2.4.2).
- In South Africa, most schools and parents opt for English as the default language of learning, and this continued tendency should be seriously queried as it has a major effect on the academic performance of learners (also in Accounting) (cf. 2.5.1).



- If a learner's mother tongue is not English, such a learner will still be required to demonstrate proficiency in the use of English by meeting the requirements of the academic curriculum and the school policy. It is thus critical that learners demonstrate language proficiency in order to accomplish academic success (cf. 2.6).
- Language proficiency is the mastery of interpersonal communication skills required in social situations and the cognitive academic skills essential for learning across the curriculum. Emphasis is placed on the teaching of the listening, speaking, reading and writing skills for academic achievement (cf. 2.6.1).
- In the South African context, a learner is identified as LEP if he/she does not speak English as their mother tongue and have limited ability to read, speak or understand English in an educational context. This does not mean that these learners are not capable, they do not know how to express themselves and present their case or point in English. This affects them academically and influences their academic performance (cf. 2.6.2).
- A distinction is made between Basic Interpersonal Communication Skills (BICS) and Cognitive Academic Language Proficiency (CALP), BICS is concerned with pronunciation, grammar and vocabulary needed for general conversations. CALP, on the other hand, is the application of language in decontextualised academic situations (cf. 2.6.3).
- Learners must first attain CALP in their mother tongue before learning through a second language. Language competence at the BICS level does not prepare a learner to accomplish cognitive processes with acceptable proficiency. Therefore, such a language cannot successfully be employed as a language of learning (cf. 2.6.3).
- Large classes can make the task of the teacher very difficult, as the teacher cannot support or provide LEP learners with extra attention. The quality of teaching and the interaction with LEP learners decrease due to the increase in the size of the

class (cf. 2.7.1).

- Parents must be encouraged to improve their own English language skills in order to assist their children with school work, for personal and occupational needs. Parents who lack English language skills, find it difficult to be actively involved in the education of their children, for instance to assist them with homework (cf. 2.7.2).
- In general, teachers lack training in assisting language challenges faced by LEP learners (cf. 2.7.3).
- Accounting language has been perceived as the language used in the business environment, in the Accounting classroom and in Accounting textbooks. As such, LEP learners do not fully comprehend Accounting principles, concepts and at the same time cannot analyse transactions as part of Accounting exercises they need to complete. If LEP learners do not possess the English vocabulary to understand the concepts mentioned in a given transaction, it becomes very difficult for them to record the entry correctly (cf. 2.7.4).
- Apart from the diversity in classrooms, teachers can solve the interests and needs of LEP learners without neglecting or ignoring the rest of the class and accommodate all learners. The following is important in this regard: respect every learner's culture, create a supportive class climate, do not label learners, teach inclusively, maximise learning opportunities and adopt flexible assessment criteria (cf. 2.8).
- Teaching strategies aim to keep learners on task, engender sustained and useful classroom interaction and enable and enhance the learning process in a subject (such as Accounting). The following strategies to assist learning in general and LEP learners specifically are to be probed into: target vocabulary, select a main concept, make connections, check for understanding, theme-based programmes and graphic organisers (cf. 2.9).

### 6.2.2 Findings from literature on English proficiency and effective learning

The findings of the literature study in Chapter three reveal the following:

- The construction of knowledge, where the teacher sets problems and monitors the exploration of LEP learners, guides the direction of the inquiry of LEP learners and promotes new patterns of thinking is an important factor in learning (cf. 3.2.1).
- Learning is meaningful when it demands of the learner to internalise information with the intention to retrieve and apply it when needed (cf. 3.2.1.1).
- In order for learning to be meaningful for learners, they must want to make it meaningful and therefore the information they learn from must be meaningful to them. Thus, meaningfulness of information depends on the learners' own attitudes and purpose, as well as their readiness to learn (cf. 3.2.1.1).
- The teacher must present the problem to the learners and thereafter facilitate an inductive inquiry process which states specific information and then continues with the discovery step. Discovery learning is one of the strategies that can be used by teachers in the classroom and this will motivate and encourage learners to play an active role in the classroom (cf. 3.2.1.2).
- Teachers play a critical role in supporting language development. Beyond teaching learners to read and write in school, they need to help learners learn and use aspects of language associated with the academic discourse of the various school subjects (such as Accounting) (cf. 3.2.2.1).
- Teachers should refrain from being didactic instructors to allow learners the opportunity to take responsibility for their own learning and to be independent thinkers. This is only possible if educators become mediators in the classroom and allow learners to engage with content (cf. 3.2.2.2).
- It is also imperative that the Zone of Proximal Development (ZPD) of LEP learners

be taken into consideration. Bruner, a social constructivist, states that a leap to thinking can be accomplished by formulating useful, coordinated learning programmes which should permit learners to first familiarize themselves with the material, then to react to concrete features of it and finally to represent it by means of language (cf. 3.2.2.3).

- Scaffolding empowers the learner in need to achieve objectives that would be difficult to reach under normal teaching conditions. The teacher plans the preferred method and foresees any components of the task that may be beyond the learners' capability and indicates to the learners what is required of them (cf. 3.2.2.4).
- LEP learners in South Africa may seem to be able to communicate in their second language, but their intellectual development, which is linked with language development, is disturbed by the alteration between the two languages. While the second language (English) is the language of learning at school, the balance is directed back to the first language at home (cf. 3.3).
- Additive bilingualism is applied to a context in which speakers of any language are introduced to a second language in addition to the continued educational use of the first language as language of learning. With additive bilingualism, both languages are valued and strengthened so that both languages have a complementary and favourable cognitive and social effect on the learner's development (cf. 3.3).
- It is important for LEP learners to obtain a level of English language skills, which will lead to the achievement of their academic goals. Learners should demonstrate high levels of competency in listening, speaking, reading and writing. Language is central to any learning as without it learners cannot make sense or communicate their understanding of a subject (cf. 3.4).
- There seems to be disparity between the linguistic level of subject textbooks and the reading proficiency of LEP readers. The readability levels of secondary school textbooks are not always in relation to the reading ability of the learners who are

expected to learn from them. Many textbooks designed for South African schools are written in a language way beyond the reading comprehension levels of their proposed class levels (cf. 3.5).

- An important code-switching function is to assist learners in their understanding of concepts and ideas, and in their communicating of this understanding. In such an instance, code-switching is used as a teaching strategy. An example would be when a teacher code switches to Sesotho to explain a certain concept and thereafter repeats in English what was explained (cf. 3.6).
- Despite the fact that code-switching is a very common language practice in schools in rural and township settings, the South African Language in Education Policy (LiEP) is silent on the prospects of using more than one language in the classroom at the same time, and it is not uncommon for Department of Basic Education advisors and officials to condemn the use of code-switching by teachers (cf. 3.6).

The following section provides the findings of the study which emanated from a questionnaire conducted with Grade 10 Accounting teachers.

### **6.2.3 Findings of this study as provided through teachers' questionnaires**

The information that was gathered by means of questionnaires from Accounting teachers learners reveals the following:

- English as the language of learning can make a contribution to LEP learners by improving the listening, speaking, reading, and writing skills needed in the Accounting classroom (cf. Theme T1, Sub-theme T1.1). English can develop the LEP learner's vocabulary and comprehension and this will assist LEP learners to understand Accounting concepts (cf. Theme T1, Sub-theme T1.1).
- The difficulty by LEP learners to communicate, poor language application, lack of vocabulary, and poor reading in the Accounting classroom are all challenges to the majority of LEP learners and prohibit them from giving their opinions and

participating. There is often misunderstanding between learners and teachers in the classroom because of language barriers (cf. Theme T1, Sub-theme T1.2).

- The study found that majority of teachers in schools frequently use their mother tongue in subject classrooms to explain Accounting concepts to LEP Grade 10 Accounting learners. Teachers feel that using the mother tongue gives additional explanation to LEP learners and allows them to understand better (cf. Theme T2, Sub-theme T2.1).
- The study found that Accounting teachers use mother tongue in the Accounting language to explain the Accounting concepts to the LEP learners. The use of mother tongue is common in South African schools since LEP learners are comfortable to be taught and explained the Accounting concepts in a mother tongue for better understanding, because of the difficulty with English language (cf. Theme T2, Sub-theme T2.3).
- Both teachers and learners can learn from active learner participation in the classroom, yet many Accounting learners are reluctant to raise their hands or speak up. Learners rather keep quiet and listen to the teacher, often without understanding. They feel nervous, 'small', intimidated, embarrassed, and unintelligent to their teachers (and even classmates) (cf. Theme T3, Sub-theme T3.1).
- When unable to prepare beforehand, learners are afraid to participate because they are not sure of their answers or of making mistakes in front of the teacher or their classmates, and also are afraid of being laughed at because of poor language skills and competence (cf. Theme T3, Sub-theme T3.1).
- Accounting learners struggle with Accounting and at the same time with English language and it is therefore more difficult for Grade 10 Accounting teachers to assist LEP Grade 10 Accounting learners in their classes. Assistance is hampered, for example, by class size, administration responsibility, focus on Grade 12 results, and time constraints. The high learner-teacher ratio does not

allow teachers to pay special attention to LEP Grade 10 Accounting learners in the Accounting classroom on a regular basis (cf. Theme T3, Sub-theme T3.2).

- Accounting teachers lack the confidence to teach in English and felt the lack of a comprehensive classroom preventive intervention programme for supporting LEP learners. The researcher observed that Accounting teachers focused on the content of Accounting only and not in assisting LEP learners with language problems, and that this has an impact on the academic performance of LEP learners. Accounting teachers believe that they are not responsible for teaching English language, but only for teaching Accounting content (cf. Theme T4, Sub-theme T4.1).
- Working or partnering with other stakeholders at school and community can be of assistance to address the problems of LEP Accounting learners, rather than working alone as an Accounting teacher. In this partnership Accounting teachers together with English teachers can assist each other in addressing the problem of LEP Accounting learners. This partnership encourages the LEP Accounting teachers to read books, magazine and newspapers to improve their language skills (cf. Theme T4, Sub-theme T4.2).
- It is not only language that contribute to the academic performance of LEP Accounting learners, certain other factors outside the classroom also contribute. The lack of adequate resources, teacher effectiveness, lack of motivation, high teacher-learner ratio, workload, discipline of learners, supervision of teachers, parental involvement, management and leadership skills, and appropriate teaching methods contribute. Social and psychological factors also contribute towards the academic performance of LEP Accounting learners (cf. Theme T4, Sub-theme T4.3).
- LEP learners struggle with basic concepts such as Accounting equations and debit and credit (cf. 2.9.6). The researcher observed that it is difficult for LEP learners to cope in Grade 10 when dealing with Accounting in detailed form – LEP learners misunderstand Accounting concepts and cannot apply

Accounting principles correctly. LEP learners find it difficult to understand and analyse Accounting transactions (cf. Theme T5).

- English language skills are necessary to comprehend content-based concepts in Accounting. The challenge is that LEP learners are exposed to speaking, reading and writing English in a formal context rather than an informal one (cf. 3.4.1). The researcher observed that LEP learners experience difficulty in reading, writing, speaking and listening, and experience considerable difficulty in expressing themselves formally in English in the Accounting classroom (cf. Theme T6).

The next section discusses the findings from the questionnaires of Grade 10 Accounting learners.

#### **6.2.4 Findings of this study as provided through learners' questionnaires**

The questionnaires enabled the researcher to discover the challenges that LEP Accounting learners face with regards to the learning of Accounting. The information that was gathered by means of questionnaires concerning LEP Accounting learners discloses the following:

- The study found that Accounting concepts present a major problem for LEP learners in Grade 10 and that teachers do not adequately explain and clarify them. Learners have difficulty understanding concepts in Grade 10 Accounting text books and therefore experience difficulty when writing tests and examinations, and even classwork (cf. Theme L1). It is the researcher's belief that teachers first introduce calculations before they explain the theory and basic Accounting concepts.
- The study found that LEP learners are affected negatively by English as the language of learning. Writing, listening, speaking and reading are a challenge to LEP learners. These learners may have difficulty following instructions correctly when writing tests or examinations and often do not understand the



language used in the tests or examinations. Clearly this affects learners academically and they often end up being frustrated at school (cf. Theme L2). Learners misunderstand the teacher when asked questions or when they write tests or examinations. These learners need explanations when asked questions or when writing examinations or tests – they need to be able to call a teacher for explanation.

- LEP learners have difficulty participating in the classroom because they struggle with English language and Accounting language at the same time (cf. 5.7.2). Since English language and Accounting language are a problem the LEP learners listen to the teacher and remain quiet – they are afraid to be embarrassed and to make mistakes (cf. Theme L3).
- LEP learners are afraid to be embarrassed by other learners in the class and this prevents them from participating. LEP learners struggle to read with comprehension, as well as speak with authority on Accounting issues as a result of their lack of English language skills. They lack confidence and are afraid to make mistakes (cf. Theme L3). LEP learners are particularly affected by the change from Grade 9 to Grade 10, in which they were taught Economic and Management Science and not Accounting as a separate subject. Therefore, their transition needs extra time and support from teachers.
- Learners are not experiencing sufficient assistance from teachers and report feeling hopeless and not motivated to participate in the classroom (cf. Theme L4). Teachers are not familiar with other reading methods, but only one method which may not suit the learning style of all the learners, especially learners who are familiar with technology. The manner in which teachers explain Accounting concepts are difficult for LEP learners and are not necessarily on the appropriate level of LEP learners. In order for scaffolding to be effective, it must match the learner's developmental level, so that the learner is comfortable enough to use the guidance from the teacher (cf. Theme L4).

- Learners prefer both English and their mother tongue to be used concurrently in the classroom to emphasize the points. The LEP learners are comfortable if the teachers explain in English their mother tongue. It has been observed that the LEP learners prefer both mother tongue and English language as they would understand Accounting better (cf. 3.6). The researcher observed that the choice made by the LEP learners about the language usage, using the mother tongue was the only means of enabling LEP learners to understand the Accounting content (cf. Theme L5, Sub-theme L5.1).
- LEP learners with poor English skills experience greater difficulty with Accounting and thus need more support from teachers, peers and parents. The level of understanding of Accounting learners can be affected by language, especially when Accounting is taught in English and not their mother tongue – as a result, many learners do not understand Accounting concepts (cf. 2.2). If learners are not taught in their mother tongue, they are prohibited from successful learning and participation in the classroom (cf. Theme L5, Sub-theme L5.2).
- Mother tongue is the best option and solution to be used in South African schools since English is a barrier for learning and teaching in these schools. The LEP learners prefer mother tongue in the classroom and if it is difficult to express themselves in English they use their mother tongue. LEP learners prefer to use mother tongue in the Accounting classroom and it helps them to understand the Accounting concepts (cf. Theme L5, Sub-theme L5.3).
- The Accounting textbooks in South African schools are not in relation to the reading competence of the learners who are expected to learn from them. Many textbooks destined for South African schools are written in a language way beyond the reading comprehension levels of their intended class levels. The authors of the Accounting textbooks used difficult concepts for LEP Accounting learners and authors used different concepts – this confuses the LEP Accounting learners (cf. Theme L6, Sub-theme L6.1).

- LEP learners in South African schools still struggle with reading, writing, speaking and listening, since they are not taught in their mother tongue. LEP learners need to acquire the English language skills of listening, speaking, reading and writing on the CALP level to ensure academic success. These are the challenges regarding English language used in the Accounting question papers (cf. Theme L6, Sub-theme L6.2).
- The lack of language skills and misunderstanding of Accounting language by LEP learners affects learners when in their explaining Accounting concepts (cf.3.4.1.4). The researcher claims that confusion and controversy exist, regarding the nature and application of Accounting concepts, when learners record information in Accounting equations, general ledgers, general journals and even financial statements. LEP learners cannot analyse and interpret financial statements (cf. Theme L7, Sub-theme L7.1).
- Accounting learners struggle with year-end adjustments in Accounting. This contributes to poor performance in Accounting since learners carry out year-end adjustments even when they have completed school (cf. Theme L7, Sub-theme L7.2). Consequently, it becomes very difficult for them to record entries correctly in the general ledger, general journal, income statement, profit and loss account, notes for the balance sheet and balance sheet.
- The researcher reveals that teachers are to be blamed for learners' poor performance in Accounting. Teachers' under-preparedness in Accounting leads to high failure rates, decreases in the number of learners choosing Accounting and high dropout rates among Accounting learners. Lack of English language skills contributes to the poor performance of Accounting learners (cf. Theme L8, Sub-theme L8.1). LEP learners with poor English skills experience greater difficulty with Accounting and experience problems with reading and comprehension of words and symbols. LEP learners' poor language skills therefore hamper their ability to succeed when Accounting teachers assess them during tests and examinations (cf. Theme L8, Sub-theme L8.1).

In order to address the problems of LEP Accounting learners, the following recommendations are therefore recommended.

### **6.3 RECOMMENDATIONS**

The following recommendations are discussed against the background of data obtained from the literature study and also through the questionnaires with Grade 10 Accounting teachers.

#### **6.3.1 Recommendations based on the findings of Accounting teachers**

- In order to improve the language skills of LEP learners, it is recommended that the Accounting teacher must emphasise listening, speaking, reading, and writing skills in the Accounting classroom. This can be done by using the learners' centered approach teaching whereby learners read Accounting transactions, interpret and analyses them in their small group. Such engagement of using various activities gives learners an opportunity to participate and not only be an audience but practice listening, speaking, reading and writing skills. These four skills must be included when the Accounting teacher teaches Accounting in the classroom as a strategy to improve the English proficiency skills of LEP learners.
- The teachers have different training needs. It is recommended that continuous training and support to teachers is very important in order to develop new methodologies and innovative ways of supporting LEP learners, and allowing them to excel and address their problems. Teachers' empowerment will address the educational interests and needs of LEP Accounting learners. This plan can be facilitated by learning facilitators (LFs) for Accounting and English who must work together to empower both Accounting and English teachers on addressing the problems of LEP learners. The LFs of English language and Accounting should compile term reports regarding the performance and challenges of LEP learners. They should develop common plans which can be used by Accounting teachers in the Free State Department of Education to

assist LEP learners.

- The study recommended that teachers should be empowered regarding reading, writing, speaking and listening skills. This support could be in the form of English literacy skills programmes whereby teachers are taught English. The Department of Basic Education should initiate an English literacy skills programme so that Accounting teachers can improve their English skills and so stimulate reading inside and outside the classroom.
- The researcher recommends that code switching should be used in South African schools since it assists LEP learners to understand difficult terms in Accounting. This should be used to assist LEP learners to understand Accounting concepts, clarify statements and emphasize points which were not previously clear to them. These challenges should be addressed by using English as the language of teaching and learning and clarify Accounting concepts to the LEP Accounting learners in their own mother tongue.
- The study recommends that the South Africa government should implement mother tongue education in South African schools, since their belief is that this will address the problem of LEP learners who struggle to perform well when they are not using their mother tongue for learning.
- It is recommended that adequate reading material, especially in the mother tongue, should be made available. These challenges should be addressed by asking parents, leaders in the community and people who are fluent in Setswana, Sesotho, and IsiXhosa should to assist in developing the learning material.
- The study recommended that learning is simplified if it moves from the concrete to the abstract. Therefore, it is recommended that good foundation must be built by the teachers at school and parents at home, so that learners understand the Accounting abstract concepts. The basic Accounting concepts and English terminology must be explained by the teachers and parents to the LEP

Accounting learners.

- The most effective teachers vary their styles depending on the nature of the subject matter and by so doing, they encourage and inspire learners to do their best at all times. The study also recommended that the teaching styles used by the teachers is important and the teachers must vary the teaching strategies to attract the attention of the LEP Accounting learners. These can be addressed by using cooperative as a strategy whereby learners meet together with other fellow peers to share their ideas.
- LEP learners should be divided into groups, with each group being given an Accounting problem to solve, the teacher giving some guidelines, but allowing learners to teach one another. Having different cultures, linguistic and educational backgrounds, they could interact with one another and be empowered when doing Accounting activities together and could promote team work at school. The teacher could utilise learners who learn quickly to help those who learn more slowly. Fast learners could assist slow learners because they are 'closer' to one another; they would be motivated to participate because the interaction is between them and their fellow learners.
- High standard of training interventions and follow-up support are required by the teachers to ensure the practical application of knowledge, skills and attitudes in classrooms. It is recommended that teachers should be given proper planning on how to assist LEP learners. Some learners do not feel free to express themselves in the classroom, therefore the study recommends that teachers should identify LEP learners with problems and assist them after the class or during special times where they can be given full attention. The study also recommends that teachers should be trained on how to be mediators or facilitators in the classroom, thereby guiding LEP Accounting learners towards their own possible solutions to problems. Workshops and short courses focused on training teachers of teachers, must be organized by the Department of Education and teachers must be given an accredited certificate.

- LEP learners should be assisted by teachers and parents at home to acquire language skills on a level which will allow them to convey their thoughts competently during the debate or any discussion in the classroom or outside the classroom. This should include listening for understanding, speaking and discussing academic content usefully, reading textbook language with insight, and the ability to convey their opinion in writing. To be linguistically competent, LEP learners should not only practice their receptive (listening and reading) and productive (speaking and writing) skills, but also incorporate the skill of processing information as Accounting learners. The LEP Accounting learners must be trained on how to analyse information received and also critical analysis.
- The teacher: learner ratios in the classroom must be taken seriously by the Department of Basic Education. A smaller number of learners per class could result in improved performance in Accounting, instil discipline and improve the language skills of LEP Accounting because teachers will be able to give learners special attention.
- LEP learners should be given a good foundation in the lower Grades regarding basic Accounting principles and concepts. This challenge can be addressed by the Accounting and English teachers in partnership with feeder school teachers teaching Economic and Management Sciences to lay a good foundation and prepare the LEP learners in advance before they enter Grade 10. This can be addressed by organizing Saturday classes for learners to assist them with language skills.
- Teachers can play an important role in assisting LEP learners by organizing extra classes for LEP learners, encouraging them to interact with their fellow learners, and encouraging them to speak English at school at all times during formal and informal occasions. Interaction and communicating in English will assist LEP learners to improve their English language skills.

- Teachers must know the background of LEP learners – their culture, as well as their social and also emotional needs. It can be done by obtaining the information about the learners from their previous schools, previous class teachers and the current school administration office. If the teachers understand the background of learners, they will be assisted in identifying problems regarding reading, writing, speaking and listening skills. If the teachers know the level of English language proficiency at which their learners are functioning academically, they would be able to scaffold appropriately.
- Both parents and teachers should work in partnership to assist LEP learners. It is recommended that parents should be empowered regarding how to assist their children with English when their children are at home. This could also include the possibility of family literacy programmes that would help parents to support their children with reading. Families should be encouraged to take responsibility to ensure that reading continues even after the bell has rung for the end of the school day.
- Parents and community of LEP Accounting learners who experience difficulty with English language can assist their children with reading. They can address this problem by accompanying their children to the library and other resources centres for the purpose of reading and motivate their children to read books, magazines, and newspapers in order to improve their language skills.
- Teachers must encourage parents to monitor their children's' books at home when doing their homework and sign these books to check the strengths and weaknesses of their children's' language skills. It is also recommended that the parents must make comments about their children's' performance.
- Parents can make reading a part of their daily life, and their children will learn to love it because of receiving inspiration from their parents. This can be done by buying newspapers, story books and magazines to be utilised by the whole family.



- Accounting teachers must encourage learners in reading in their respective classrooms and motivate them to read even for pleasure to improve their reading skills. The study also recommends that LEP Accounting learners can be encouraged by the teachers to form book clubs as a way to engage learners and contribute to the reading culture at school and their respective community. This can be done by the formation of book clubs, giving the learners an opportunity to share their love of books, reading and helping them to create a strong reading culture at their schools and community and thereby improve their language skills.
- Teachers must address the parents in their mother tongue in order that parents can understand the challenges of their children and assist them. The study recommends that the mother tongue should be freely used at schools by parents, since they are not familiar with the English language. If parents are allowed to express themselves freely and without fear during parent meetings and subject meetings with the Accounting teachers, this will be helpful. If parents are using their own language, it will help the teacher or the school to gain their input in addressing the problems of LEP learners – good ideas and solutions regarding assisting LEP learners can come from the parents. Notices or any communication to the parents must be written in English and their mother tongue.

Based on the findings from the LEP Accounting learners the researcher makes the following recommendation to assist the LEP Accounting learners.

### **6.3.2 Recommendations based on the findings of LEP Accounting learners**

The following recommendations are discussed against the background of data obtained from the literature study and also through the questionnaires with Grade 10 Accounting learners.

- Basic Accounting concepts must be emphasised by Accounting teachers to LEP Accounting and are critical to lay a good foundation for LEP Accounting

learners. It is recommended that Accounting teachers should start each topic by firstly explaining the theory and basic Accounting concepts, before going any further into the topic. This support could be in the form of remedial intervention in the Accounting classroom or after the classes and teachers should provide this, concentrating on basic Accounting concepts.

- LEP learners should be provided with adequate resources at school and at home for the purpose of improving their English language skills. This can be done in partnership with parents, who can play a critical role in motivating learners to read and provide them with story books, magazines and newspapers. They should be allowed to take these books home in order to read, enjoy and experience the pleasure of possessing their own books. LEP learners should be requested to write the story of what they have read to show their understanding – this will assist them to improve their English language skills.
- LEP Accounting learners need support from the teachers and parents to succeed academically. The study recommends that different methods be promoted in the classroom to encourage LEP learners to participate, and that use be made of code switching and scaffolding for the sake of LEP learners who are afraid to participate because they do not understand the language, although they may know the answers.
- Cooperative learning should be used in the teaching of Accounting, as it allows both parties (teachers and learners) to interact and share information in Accounting discussions. These interactions can be between teacher and learner, and learner and learner. This includes giving LEP Accounting learners activities in their small groups to work together and improve their language skills.
- The participation and contribution of LEP learners themselves can be useful in addressing the challenges of LEP learners in schools. Learners should be given an opportunity to interrogate and evaluate the performance of teachers

at the end of the term or year in terms of their competency at teaching the subject. Such evaluation reports by learners regarding teachers should be used to improve the teaching and learning of Accounting to LEP learners. Accounting learners should themselves thus be given a chance to make inputs about the teaching of Accounting to LEP learners.

- Teachers must be empowered regarding the explanations of Accounting concepts in both English and LEP learners' mother tongue. LEP learners are of the opinion that they will perform better in Accounting if the teachers can explain Accounting concepts in their mother tongue. Workshops and training about LEP learners' mother tongue Accounting concepts must be organized by the Department of Basic Education to empower teachers with mother tongue terminologies that could be used in the Accounting classroom.
- Teachers, education officials, community leaders and parents should work together in assisting LEP learners. It is evident that parents and community leaders possess rich community capital – both cultural norms and values of the society - which could be used to promote creativity in the teaching of Accounting. The community can provide Accounting terminology in the learners' mother tongue which could be used in Accounting classrooms to explain Accounting concepts and so address this difficulty faced by LEP learners. Since parents are familiar with the culture of the society and the qualities of their own language, they could help LEP learners master their own language first, which in turn could improve the second language of the LEP learners to their own ultimate benefit.
- Mother tongue education is the solution to the challenges of LEP learners, so Accounting textbooks should be written in the LEP learner's mother tongue. This will assist LEP learners who struggle with difficult terminology in Accounting and hence improve the performance of LEP Accounting learners.
- LEP Accounting learners are comfortable with mother tongue and feel free to express themselves in their own language. It is recommended that the mother

tongue language must be introduced gradually up to Grade 12 in South African schools until it is introduced up to Higher Education for all subjects to be taught in mother tongue. This task can be addressed by training of language experts in South Africa. This must be taken seriously as these experts are going to assist in terms of formulating the Accounting concepts in other languages in South Africa. The development of Accounting concepts in other languages must be developed by language experts. The student teachers in higher education must be trained in other languages which are spoken in South African schools.

- South African publishers must ensure that the textbook authors keep in mind that LEP learners are learning in their second or third language and may have appreciably different background knowledge than first language speakers of English. This problem can be addressed whereby simple language is used in the textbooks in order to accommodate the LEP learners and also for LEP Accounting learners to understand the Accounting concepts. The authors must provide the LEP learners with further explanation of the Accounting concepts by means of notes alongside the concepts and use examples to further explain the Accounting concepts.
- Accounting learners must be exposed to Accounting concepts in the earlier grades in order to build an Accounting foundation. LEP learners would then possess appropriate English language skills to explain general English words and Accounting concepts when answering formal or informal questions. A good foundation could be achieved by exposing LEP learners in Accounting to project-based learning or problem-solving as a class. These challenges should be addressed by working together with Grade 8 and Grade 9 teachers in the Senior Phase to assist those who are not familiar with Accounting and empower them to assist LEP Accounting learners.
- Teachers should train LEP learners to answer lower level, middle level and higher level questions during assessments. Teachers should not give LEP learners lower level questions only, as this creates a problem when they answer the questions in examinations or tests. LEP learners should be prepared to be

critical thinkers, able to analyse Accounting transactions. Such a strategy could assist learners to remember Accounting principles, to analyse transactions, to evaluate or defend their argument, to understand, to apply Accounting principles and to use information. Such learners would be able to create or formulate alternative methods of dealing with adjustments.

- The Department of Basic Education should form a partnership with the universities and other specialist reading organisations in order to assist LEP learners. This can be done by running workshops for Accounting teachers, English classes for Accounting learners and making sure that support materials are modern and can be used by the current generation who are familiar with new technology.

The next section discusses the addition to the body of knowledge that can be used by the Department of Basic Education and Accounting teachers to assist the LEP Accounting learners.

#### **6.4 ADDITION TO THE BODY OF KNOWLEDGE**

The researcher has developed a model of assistance which will be used in the Free State province to assist LEP Grade 10 Accounting learners. This model will contribute to the current body of knowledge that can be used by the Department of Basic Education and Accounting teachers to assist LEP Accounting learners with their language problems in the classroom. Accounting teachers will be able to develop innovative ways of teaching current learners who are advanced in their understanding of technology. Accounting teachers will be able to address the problem of English language as a language barrier and a challenge to the understanding of Accounting concepts by LEP Accounting learners.

- This model encourages teachers to use a learner-centred approach instead of lecturing in the classroom and encourages Accounting learners to be actively involved in teaching and learning. The model encourages learners to be the owners of class activities. The model encourages a partnership between the universities

and schools as part of a teachers' development programme. Accounting teachers are encouraged to work together in different schools, evaluating one another and advising one another regarding the content and methodology of teaching Accounting. The model also encourages peer interaction – Accounting teachers will understand the importance of this interaction. The model explains the role of parent and community in the education of their children and how they can assist their children with language learning. The model is presented in detail in Chapter seven of the study.

## **6.5 LIMITATIONS OF THE STUDY**

Participants may have felt uncomfortable sharing their unique experiences regarding English as the language of learning. Moreover, participants may have provided accounts only of their most recent experiences about English as the language of learning. The study relied on people's words to generate primary data and valued participants' perspectives on their narrative data.

## **6.6 FUTURE RESEARCH**

There is a clear need for further research and the following suggestions are made for future research on issues related to this topic:

- To consider code-switching as a viable official alternative for LEP learners in the teaching and learning environment.
- A study to ascertain how parents and the community can assist LEP learners at home and in the community to address their English language challenges.
- The English language competency of Grade 10 Accounting teachers within the teaching and learning environment.

## **6.7 RESEARCH QUESTIONS ANSWERED**

The research questions of this study are answered in the following manner:

**Research question 1:** What is the historical background of the language of learning in South African schools?

This research question was answered with the literature study conducted in Chapter 2.

**Research question 2:** Which theories underlie the process of cognitive understanding of academic concepts (such as Accounting)?

This research question was answered with the literature study conducted in Chapter 3.

**Research question 3:** Are language strategies employed by Accounting teachers to convey concepts to LEP Grade 10 learners, and if so, how are these implemented?

This research question was answered in Chapter 5 through the reporting and interpretations of data provided by teachers and learners.

**Research question 4:** What are the language problems encountered by LEP Grade 10 Accounting learners in the classroom?

This research question was answered through data provided by both teachers and learners and reported on in Chapter 5.

**Research question 6:** Which teaching strategies should be included in a model to alleviate possible conceptual problems that LEP Grade 10 Accounting learners may encounter?

This research question is answered by the addition to the body of knowledge are provided in Chapter 7.

## **6.8 SUMMARY**

Chapter 6 presented a summary of the research, findings, recommendations and conclusions, aims of the study, research questions and research objectives. Lastly, this chapter presented recommendations and made suggestions for further research. The following chapter provides strategies to assist LEP Accounting learners.



## **CHAPTER 7**

### **MODEL TO ASSIST LEP GRADE 10 ACCOUNTING LEARNERS**

#### **7.1 INTRODUCTION**

In this chapter the model designed by the researcher to assist the LEP Grade 10 Accounting learners, is discussed. The model has been designed as the contribution to the study. Although not all learners in the classroom may be LEP, the majority of learners in traditionally black schools are taught in English, which is not their mother tongue.

The aim of this model is to assist Grade 10 Accounting teachers to successfully help LEP learners to overcome their language problems in the Accounting classroom. The model intends to present the Grade 10 Accounting teacher with ideas on how to assist LEP Grade 10 Accounting learners to develop reading power and to respond to literature orally, analyse Accounting transactions and in English writing.

For the model to be effective, it is necessary to engage the DBE in the Free State province, School Management Teams (SMT), teachers, parents and members of the community to work collaboratively to assist LEP learners.

The Grade 10 Accounting teacher is shown how to assist the Grade 10 Accounting LEP learners in the classroom and engage different stakeholders to help these learners. The model to address the problem of LEP Grade 10 Accounting learners is of such a nature that it is easy to put into practice in the classroom., The strategies will make Grade 10 Accounting teaching to LEP learners more effective and easy for them to understand, improve poor performance in Accounting and also improve academically.

The teacher must assist the LEP learners to acquire data-collecting skills through observation using all their senses, and should be shown how to use specific techniques that probe into their own knowledge base. The LEP learners must also be given support on how to acquire reading, speaking, listening and writing skills.

One unique aspect of each subject is the language that is used to describe the concepts and relationships that make up the subject. Unless LEP learners master this language, they will not be able to understand the subject. Grade 10 Accounting teachers must help the LEP learners to master the language of Accounting at the same time as they strive to understand the content (cf. 5.3.1 and question 14; cf. 5.3.3). The functional lesson designs discussed in this chapter aim at assisting the Grade 10 Accounting teacher to accomplish this feat.

A number of teaching strategies form part of the above-mentioned functional lesson designs for Grade 10 Accounting teachers (i.e. direct instruction, discussion, co-operative group work, and each one teach one method and learner research). Teachers should keep in mind that, whatever approach is used, the focus should be on learning and not solely on teaching. To facilitate learning, the teacher should encourage LEP learners' critical thinking. This can be achieved by engaging LEP learners in suitable tasks and activities. The teacher should help LEP learners to link their learning in Accounting with what they are learning in other subjects, as well as with what they are learning outside the school. It is of the utmost importance for the teacher to create a positive learning environment that promotes curiosity and encourages LEP learners to ask questions.

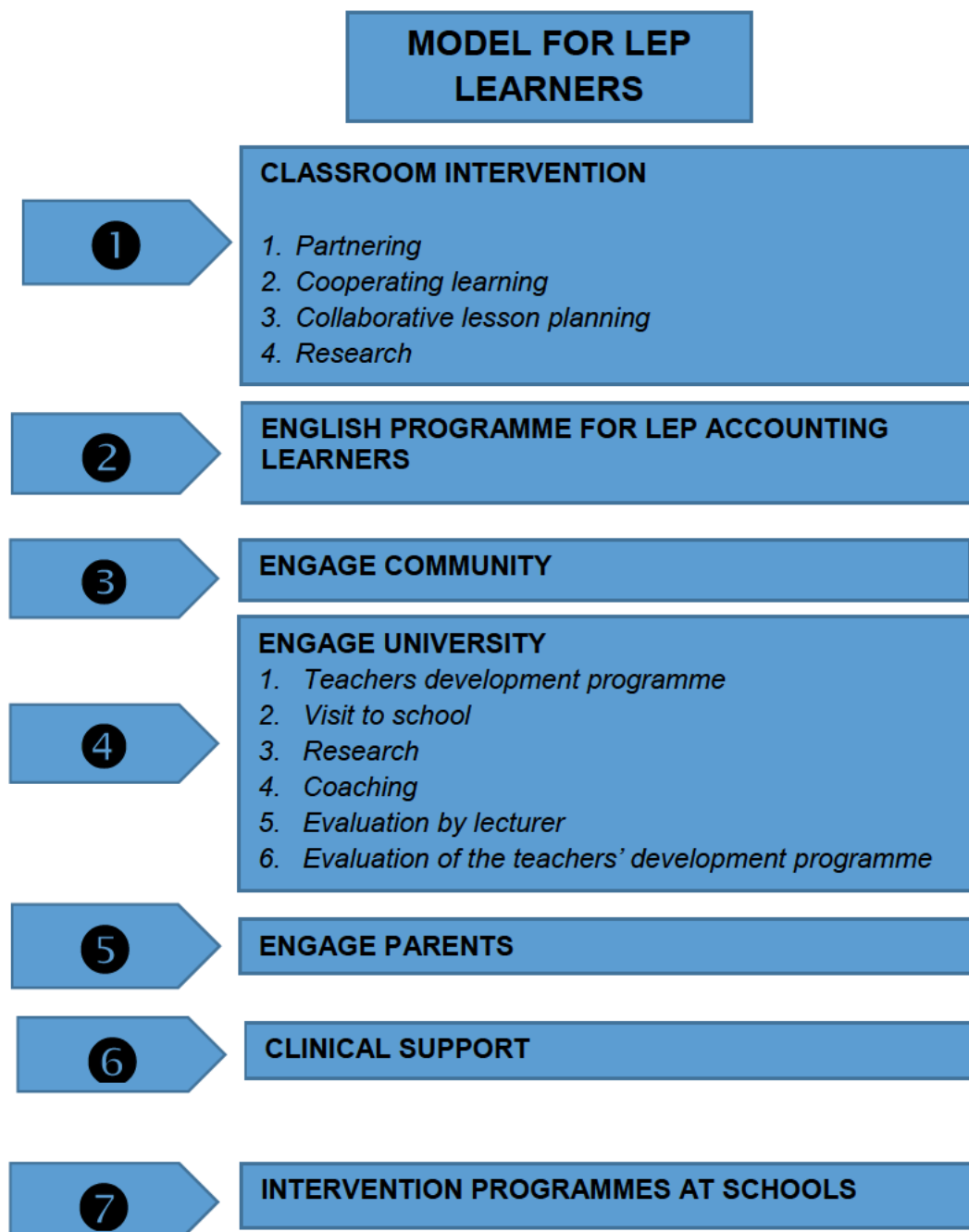
## **7.2 MODEL**

What follows is a model to assist Grade 10 LEP Accounting learners in Further Education and Training (FET). This model can be implemented at any FET secondary schools that wish to establish a culture of excellence, also in terms of rendering assistance to LEP Accounting learners. The model as discussed in this section, will aim to ensure that lessons are theoretically sound, child-centered and interesting. The model also integrates all the language skills, including thinking skills, into a meaningful holistic learning experience for LEP learners. Therefore, it is essential that teachers be aware of the thinking processes that learners engage in as they listen, speak, read and write. Teaching and learning should reflect this awareness when strategies are selected that reinforce the development of thinking skills. It is important that LEP

learners be actively involved in the teaching, use synthesis learning and be creative, rather than use the drill and rote memorisation when learning Accounting. The learner's centered approach can be useful and this allows the LEP learners to be actively involved in the lesson.

The next section presents the stages of the model to assist the LEP Grade 10 Accounting learners as proposed by the researcher.

**Table 7.1: Stages to assist LEP Grade 10 Accounting learners**



## Stage 1: CLASSROOM INTERVENTION

An instructional classroom intervention is a specific programme to assist LEP learners. This model is the first because the LEP learners spend most of their time with the teachers at school. This model is important for supporting struggling LEP learners and identifying possible learning and behaviour needs. The aim of the first stage is to build a solid foundation for LEP learners in reading, writing, speaking and listening which is important for their academic performance.

The researcher discusses the strategies of classroom intervention to assist LEP Accounting learners, the aim and the benefits of using the strategies, and how to implement the strategies and activities. The four different strategies of classroom intervention that can be employed will be discussed in the following paragraphs.

### 1. Partnering

Partnering is when the Accounting teachers group LEP Accounting learners to do the Accounting activities with more English fluent peers in the Accounting classroom; the stronger peers support LEP Accounting learners with language skills as well as with Accounting problems.

#### ***Aim of partnering***

To encourage partnering LEP Accounting learners are grouped with stronger peers to give them a chance to re-learn information, something that could help cement the acquired language skills and knowledge.

#### ***Benefits of partnering***

The strategy has the following benefits:

- Partnering is also useful to LEP Accounting learners for the purpose of helping each other with language problems and Accounting.
- LEP learners spend time with learners who provide good models of English, learning and guidance.
- Talk partners to address the problem related to reading, writing, speaking and

listening skills.

- Share and discuss in more depth with peers, communicate with peers who are good in four language skills and also doing well in Accounting.
- Engage LEP learners in a more meaningful way by using small cooperative reading groups, allow LEP learners to interact with peers in the classroom when they read in their respective small cooperative reading groups. Cooperative learning creates opportunities to use language in meaningful and non-threatening ways. It draws on primary language skills while developing English language skills, promotes higher-order cognitive skills and linguistic discourse, and fosters peer modelling and peer feedback.
- Provides time to think about the answer to a question or problem and time to discuss it with a cohort, before proposing an answer or solution to the entire class.
- Partnering encourages LEP learners to understand the Accounting concepts about analysis of financial statements and Value Added Tax approach.
- LEP learners are receiving feedback, offered solutions and at the same time assessing speaking in a collaborative way.
- LEP Accounting learners express their ideas freely to the peers and support them.
- Partnering is a strategy which emphasizes fluency in reading, use of context, and comprehension to LEP Accounting learners.
- LEP learners speak, write, listen and read, therefore these activities improve all four language skills.

### ***Instructions***

The teachers can consider partnering LEP Accounting learners with stronger peers to give them a chance to re-learn information, something that can help cement their acquired language skills and knowledge. It is the responsibility of the Accounting teacher to determine the groups and take into consideration the abilities of the LEP learners in the Accounting class. The teacher can decide on homogeneous grouping (gifted group) where learners of similar abilities, knowledge and opinions are grouped together – or heterogeneous grouping where learners of mixed abilities are grouped together to assist each other with Accounting. Heterogeneous groups whereby gifted learners in Accounting will be scattered throughout the various grade level classrooms, rather than all together in one Accounting classroom. In this situation LEP Accounting

can help each other and those are not doing well can benefit from those who are doing well.

The following task is given to the Accounting learner to analyse the ratio, calculate and comment; LEP Accounting learners partnering with stronger peers to do ratio analysis.

***Examples of activities that can be used***

Information: Current Assets: R12 000 : Current Liabilities R36 000

Current Assets: Current Liabilities

Solution

R12 000: R 36 000

1 : 3

- The above-mentioned ratio shows that the liabilities are more than the current assets.
- It means the companies have difficulty getting paid on their receivables or they have slow inventory turnover because they will not be able to satisfy their obligations.
- The business is not in good financial health and is not efficiently using its current assets or short-term financing.
- The business may face a liquidity problem.

## **2. Cooperative learning**

Cooperative learning is a successful teaching strategy in which small teams, each with learners of different levels of ability, use a variation of **learning** activities to improve their understanding of a subject. LEP Accounting learners are given a task, better known as an assignment, and they work together to accomplish this task. Each individual has responsibilities and is held accountable for aiding in the completion of the assignment; therefore, success is dependent on the work of everyone in the group.

***Aim of cooperative learning***

To develop learners' language skills, as well as for strengthening their knowledge

practices in Accounting.

### ***Benefits of cooperative learning***

- Cooperative learning is fun, so learners enjoy it and are more motivated and improve their speaking skills since they are free to talk to their fellow learners.
- Cooperative learning is interactive and it allows the discussion in the Accounting classroom
- Since LEP Accounting learners struggle with Accounting, especially the adjustments, basic Accounting principles and concepts and this will help the learners to perform better in Accounting and address their problems.
- LEP learners can benefit from listening to and observing learners who are not LEP.
- LEP learners will also venture more willingly into cooperative group discussions, as they are not exposed to the whole class.
- It allows the LEP learner to engage in communication skills in a non-threatening environment.
- The LEP learners are encouraged to participate in group discussions and be called upon to provide feedback from time to time to improve their language skills.
- Cooperative learning can increase self-esteem and improve the LEP learners' attitude toward school work and their peers – and at the same time encourage LEP learners to participate.

### ***Examples of activities that can be used***

Examples of cooperative group work in the Accounting class: The Accounting teacher provides the Accounting learners with the following source documents: receipts, cheque counterfoil, credit purchase invoice, credit note for purchases returns, credit sales invoice and credit note for sales return.

### ***Instructions of the activities***

Learners are divided into groups, consisting of six learners in a group and given the source documents as shown below. The Accounting teacher pairs learners with a higher reading and comprehension ability with a learner who has a lower reading and comprehension ability. The teacher uses the peer-mentoring (tutoring) which is the

system of instruction in which learners help each other and learn by teaching those who struggle with English to understand Accounting concepts. This activity is done under the direction and supervision of Accounting teachers to guide learners. The LEP Accounting learners are requested to discuss the source documents in their groups and after presenting to the class, explain the above-mentioned source documents and classify them into different journals. The answers are as follows:

Receipts	: Cash Receipts Journal
Cheque	: Cash payment journal
Credit sales Invoice	: Creditors journal
Credit note for sales	: Creditors Allowance journal
Credit purchase invoice	: Creditors journal
Credit note for purchases returns	: Creditors allowances journal

### ***Source documents that can be used in this activity***

#### ***Receipts***

A receipt is a proof of making the payment on an account of any business transaction. This source document is prepared for reflecting proof of paying any cash to the party (who receives the cash) in the account of any business transaction.

The cash sales receipt has the following: name of the business, amount paid in words, amount paid in figures, the signature of the person signing the receipts, the money was received from, for payment of and received by. The cash sale is recorded in the cash receipts journal.



<b>RECEIPT</b>	Date <u>2017/04/21</u>	No. <u>122</u>
Received From <u>James Lekgara</u>	Amount <span style="border: 1px solid black; padding: 2px;">R 2 600.50</span>	
Amount <u>Two Thousand Six Hundred and 50/100</u> ----- Rand		
For Payment of <u>Rent received</u>		
Paid by <input checked="" type="checkbox"/> Cash		<input type="checkbox"/> Check No. _____
<b>Received By</b> <u>TEBOGO TRADERS</u> <u>6 Chess Street</u> <u>WELKOM</u> <u>057-352 6598</u>		

### Cheque

A cheque is served as a receipt or reminder of what the cheque was written out for and signed by the buyer, directing the banker to pay on demand a certain sum of money only to the order of a person or the bearer of the instrument and the business owner. All the details that appear on the cheque are written on the cheque counterfoil also, as it is used as a brief record of the details of the cheque.

The cheque counterfoil has the following information: name of payee, the date, amount, purpose of the cheque. The information is recorded in the cash payment journal.



The image shows a Standard Bank Elite cheque counterfoil. The date is 2017/04/28. The payee is ABC Store Computer. The amount is 4200.00. The purpose is 'the sum of the bedrag van'. The amount in words is 'Four thousand and two hundred rands only'. The amount in numbers is R 4 200.00. The signature is Kgumo. The address is 22 White Lodge Welkom 9459. The telephone number is 057-352 6598. The barcode number is 0140 ||0140 | :044851: 03011377011 02.

### Credit purchase invoice

When the business purchases on credit, i.e. on account. The supplier becomes the

creditor of the business. A creditor is a business or person that the business owes money to and it is a current liability. Credit purchases invoice has the name of the supplier, address, contact details, the invoice number, name and address of the buyer, the items purchased with their unit price and amount and final amount owed. The credit purchases are recorded in the creditor's journal.

**LERATO TRADERS**

23 Unicorn Road  
WELKOM  
057-910 2541

VAT Reg No: 458012360

**TAX CREDIT NOTE**

ACCOUNT	Date
Sny01	2017/04/21

Terms
Net 30 Days

**Invoice to:**

Sam Snyders  
11 Dean Street  
Bedelia  
WELKOM  
832 132 532  
[snyders@cashfocus.com](mailto:snyders@cashfocus.com)

Description	Qty	Unit Price	Amount
Chair	1	200.00	200.00
<i>Comment:</i> Goods wrong colour	<b>Subtotal</b>		<b>R 200.00</b>
	<b>Tax (14%)</b>		<b>R 28.00</b>
	<b>Total</b>		<b>R 228.00</b>

### ***Credit note for purchases returns***

The credit note for purchases returns is given in the situation whereby a creditor returns previously purchased goods to the supplier. The credit note has the name of the supplier, address, contact details, the invoice number, name and address of the

buyer, the items purchased with their unit price and amount and final amount of the returned goods. The information is recorded in the creditor's allowances journal.

<b>LERATO TRADERS</b>		<b>CREDIT NOTE</b>													
23 Unicorn Road WELKOM 057-910 2541  VAT Reg No: 458012360		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">Invoice #</th> <th style="text-align: center;">Date</th> </tr> <tr> <td style="text-align: center;">256X5</td> <td style="text-align: center;">2017/04/21</td> </tr> <tr> <th style="text-align: center;">Customer ID</th> <th style="text-align: center;">Terms</th> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">Net 30 Days</td> </tr> </table>		Invoice #	Date	256X5	2017/04/21	Customer ID	Terms	2	Net 30 Days				
Invoice #	Date														
256X5	2017/04/21														
Customer ID	Terms														
2	Net 30 Days														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; padding: 2px;">Credit</th> </tr> <tr> <td style="padding: 2px;"> <i>Sam Snyders</i>            11 Dean Street            Bedelia            WELKOM            832 132 532  <a href="mailto:snyders@cashfocus.com">snyders@cashfocus.com</a> </td> </tr> </table>				Credit	<i>Sam Snyders</i> 11 Dean Street Bedelia WELKOM 832 132 532 <a href="mailto:snyders@cashfocus.com">snyders@cashfocus.com</a>										
Credit															
<i>Sam Snyders</i> 11 Dean Street Bedelia WELKOM 832 132 532 <a href="mailto:snyders@cashfocus.com">snyders@cashfocus.com</a>															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Description</th> <th style="text-align: center;">Qty</th> <th style="text-align: right;">Unit Price</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Chair</td> <td style="text-align: center;">1</td> <td style="text-align: right;">200.00</td> <td style="text-align: right;">200.00</td> </tr> <tr> <td>Dictionary</td> <td style="text-align: center;">5</td> <td style="text-align: right;">75.00</td> <td style="text-align: right;">375.00</td> </tr> </tbody> </table>		Description	Qty	Unit Price	Amount	Chair	1	200.00	200.00	Dictionary	5	75.00	375.00		
Description	Qty	Unit Price	Amount												
Chair	1	200.00	200.00												
Dictionary	5	75.00	375.00												
<i>Reason for credit:</i> Wrong Delivery		<table style="width: 100%;"> <tr> <td style="width: 50%;"><b>Subtotal</b></td> <td style="width: 50%; text-align: right;"><b>R 575.00</b></td> </tr> <tr> <td><b>Tax (14%)</b></td> <td style="text-align: right;"><b>R 80.50</b></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>R 655.50</b></td> </tr> </table>		<b>Subtotal</b>	<b>R 575.00</b>	<b>Tax (14%)</b>	<b>R 80.50</b>	<b>Total</b>	<b>R 655.50</b>						
<b>Subtotal</b>	<b>R 575.00</b>														
<b>Tax (14%)</b>	<b>R 80.50</b>														
<b>Total</b>	<b>R 655.50</b>														

### **Credit sales Invoice**

When the business sells goods on credit to customers, customers owe the business money and are called debtors (current asset). For such a credit sales transaction, a credit sales invoice is issued. Credit sales invoice has the name of the seller, address, contact details, address of the customer and business, items sold, unit price and amount owed. The credit sales are recorded in the debtor's journal.

	<b>MODISE SPORTS ACADEMY</b> 20 Mothosi Road WELKOM Telephone: 057-910 3121 Fax: 057-910 9501	<b>INVOICE</b>																								
<b>TO</b> Kagisho Molotsi 114 State Avenue WELKOM 9460	<b>Invoice Number</b> 2001321 4/21/2017																									
<table border="0" style="width: 100%;"> <tr> <th style="text-align: left;">Description</th> <th style="text-align: left;">Quantity</th> <th style="text-align: left;">Unit Price</th> <th style="text-align: left;">Amount</th> </tr> <tr> <td>Soccer Balls</td> <td>10</td> <td>R130.00</td> <td>R1,300.00</td> </tr> <tr> <td>Basket Balls</td> <td>15</td> <td>R145.00</td> <td>R2,175.00</td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Subtotal</b></td> <td><b>R3,475.00</b></td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>VAT</b></td> <td><b>R486.50</b></td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Total with VAT</b></td> <td><b>R3,961.50</b></td> </tr> </table>	Description	Quantity	Unit Price	Amount	Soccer Balls	10	R130.00	R1,300.00	Basket Balls	15	R145.00	R2,175.00	<b>Subtotal</b>			<b>R3,475.00</b>	<b>VAT</b>			<b>R486.50</b>	<b>Total with VAT</b>			<b>R3,961.50</b>		
Description	Quantity	Unit Price	Amount																							
Soccer Balls	10	R130.00	R1,300.00																							
Basket Balls	15	R145.00	R2,175.00																							
<b>Subtotal</b>			<b>R3,475.00</b>																							
<b>VAT</b>			<b>R486.50</b>																							
<b>Total with VAT</b>			<b>R3,961.50</b>																							
<b>THANK YOU FOR SHOPPING WITH US!</b>																										

### ***Credit note for sales return***

A credit note for sales return is in a case whereby the customer, who previously bought the goods from the business on credit, is returning the goods to the business because it is the incorrect quantity or damaged goods, the wrong colour or sizes, overcharged or some error on the invoice. A **credit note** is issued by the business to the customer. A credit note has the name of the seller, address, contact details, the invoice number, name and address of the customer. This information is recorded in the debtors' allowance journal.

Nature's Best Bakery  
16 Maizen Street  
WELKOM

## CREDIT NOTE



<b>To :</b>	<u>Bokamoso Mathora</u>	<b>Date :</b>	<u>22 April 2017</u>
<b>Address :</b>	<u>33 Mosiako Street</u>	<b>Vat Number :</b>	<u>7678186943</u>
	<u>Welkom, Thabong</u>	<b>Vat Invoice</b>	<u>201754617</u>
	<u>9746</u>	<b>Number :</b>	<u>063</u>
		<b>Credit Note</b>	
		<b>Number :</b>	<u>156</u>
<b>Attention :</b>		<b>Your Order</b>	
		<b>Number :</b>	

### DESCRIPTION

Description	Quantity	Unit Price	Amount Credited	
Brown bread	10	R10	R100	00
White Bread	5	R11	R55	00
Cakes for Party	2	R150	R300	00
			R455	00
Total			R455	00
VAT @ ____ %			R63	70
Total Credit Due			R518	70

### Authorised By:

Name : Pulelo Kubayi Signature :  Date : 27/04/2017

### 3. Collaborative lesson planning and teaching

Collaborative lesson planning refers to the joint efforts of teachers to plan their lessons in scheduled meetings and teach together. Based on their reflections, examination and discussion, teachers design lessons and activities to continually improve the teaching and learning process. This model ensures sustainable improvement in teaching and learning.

### ***Aim of collaborative lesson planning and teaching***

To encourage partnership of Accounting teachers and English teachers in identifying and addressing the challenges of LEP Accounting learners with reading, writing, speaking and listening skills. Team teaching is a powerful tool for teaching and learning. When teachers work together cooperatively, they are often able to accomplish much more than they would alone. Team teaching can boost teacher morale, makes teaching and learning fun, and often strengthens the quality of education that LEP Accounting learners receive. English teachers can assist with English language of Accounting teachers, and therefore they also assist with Accounting concepts.

### ***Benefits of collaboration lesson planning***

- It encourage teachers, learners and parents to work together, exchange ideas and come up with different strategies to assist the LEP Accounting learners with language skills and Accounting. Collaboration is important for a reflection of practices in the Accounting classroom, exchange of knowledge and sharing the responsibility of assisting LEP Accounting learners.
- Team teaching between various stakeholders can take various forms, including collaborative lesson planning, team teaching, cooperating sharing resources and reflecting on the teaching and learning.
- Team teaching benefits learners in a sense that they are exposed to different views of teachers and skills, namely Accounting language and English language which may lead a learner to an advanced understanding of Accounting as well as of language skills.
- The team teaching invites colleagues, learners and parents to give input to help learners to understand the content with relative ease.
- The team-teaching approach allows for more interaction and communication between teachers and the learners. The LEP Accounting get the opportunity to communicate and improve their English language skills and understanding of Accounting concepts as well.
- It assists teachers to focus on practical teaching and learning problems with the experience generated inside and outside the classroom, it lays a strong foundation

for action. This may guide a learner to develop an advanced knowledge of language skills because of the exposure to multiple perspectives.

- Lesson presentation on the other hand, may require a team to collaborate using strategies such as team teaching in the accounting classroom to create opportunities to improve learning.
- Team teaching provides a supportive environment that overcomes the isolation of working in self-contained classrooms by teachers and LEP Accounting learners.
- Teachers are exposed to the subject expertise of colleagues, to open critique, to different styles of planning and organisation as well as teaching strategies or methods of class presentation, teachers can develop their approaches to teaching and acquire a greater depth of understanding of Accounting concepts and language.

### ***Example of an activity that can be used***

#### **Instructions**

The Accounting teacher can use team teaching as a strategy for teachers working purposefully, regularly, and cooperatively to help a group of LEP Accounting learners. Teachers together set goals for a course, design a syllabus, prepare individual lesson plans, teach learners, and evaluate the results. They share insights, argue with one another, and perhaps even challenge learners to decide which approach is better to assist the LEP Accounting learners. The teacher presents the topic of value added tax (VAT) to LEP Grade 10 Accounting learners.

## Example 1

Firstly, the teacher explains the concepts about the topic VAT as an introduction. Secondly the LEP Accounting learners are requested to study the till slip below, discuss in their respective groups, answer the questions that follow and lastly present to the class.

### Till Slip

1. The acronym VAT refers to .....
2. Explain what is meant by an item being listed as VAT Exempt.
3. Explain what is meant when we talk about an item's price being exclusive of VAT.
4. What is the percentage of value added tax in South Africa?
5. How many items on the till slip are not taxable and how do you know this?
6. Name two items which are zero rated in South Africa.
7. Give a reason why these items are not charged VAT.

### Answers

1. Value Added Tax
2. A VAT Exempt item means that no VAT is payable on it. An example would be fresh fruit and veg.
3. When a price is listed and VAT at 14% has not yet been added to the price.
4. 14%.
5. Three items and they all have a \* (star) next to their price.
6. Milk, brown bread, maize, fruit.
7. To alleviate the tax burden on the poor/cost-effective way of helping the poor/ reduces the burden of the tax on low-income consumers and improves tax equity or because there is basic food.





Plan and teach together as Accounting and English teachers can be of benefit in supplementing each other. The Accounting teacher works with the English teacher and they assist each other during the lesson preparation and also in the Accounting class. The English teachers assist the Accounting teachers with English concepts and elaborate to the LEP Accounting learners and assess the language skills of these learners.

#### **4. Research**

Research is a careful and detailed study of a specific problem, concern, or issue using the scientific method. In this case the study addresses the problem of LEP Accounting learners with Accounting by using research.

##### ***Aim of research***

The research exercise gives LEP learners an opportunity to read more about the topic of salaries and budget as an example. It provides a meaningful context for LEP learners to use and develop their reading and writing skills. It gives LEP Accounting learners to work independently and practice language skills. Research encourages LEP learners to ask questions, to investigate, to discover and create answers for themselves, rather than wait for the teacher to provide answers. It also challenges, engages and extends the knowledge of all LEP learners. Research teaches LEP learners to use critical thinking and reflect on issues. It is important that the teacher allows LEP learners to develop their own research questions and as a result the learners may discover things on their own.

##### ***Benefits of the research***


- Helps LEP learners working independently, to do the necessary language practice and promotes oral practice in English language development
- Better prepare LEP learners solve Accounting problems, solve real-world problems and issues while teaching them what they need to know to succeed in school right now.
- It simultaneously presents learners with multi-step problems to solve, or ask them complex questions in Accounting that they are then required to answer

and improve their language skills.

- It gives LEP learners many and varied opportunities to practice language skills with assistance from the teacher as well as independently.
- To improve their language skills when reading and analysing a payslip. The research allows the LEP Accounting learners to write and read, therefore it improves their reading and writing skills.
- To empower LEP Accounting learners to master the salaries journal and budget.

### ***Example of an activity that can be used***

The following is the pay slip of the employee which will be used by LEP Accounting learners to prepare the salaries journal and budget. The teacher provides the LEP Accounting learners with the payslip below to do research about salaries and wages journal, answer the questions below and prepare the salaries journal, identify their needs and prepare their own budget after doing research on their needs.

THE BAKERY			
20 Alfred Street, Industrial Area, WELKOM			
057 - 910695 631			
<b>Payslip</b>			
Employee Name:	<u>WHITE</u> <u>MOKODUWE</u>	Pay Period Begin Date:	01-Mar-17
Employee Address:	2 Mosiako Street, Welkom, 9460	Pay Period End Date:	31-Mar-17
Employee ID:	60056020084	Tax number	7187692728
Marital Status	Married	Position	Operational Manager
<b>Earnings</b>		<b>Deductions</b>	
Cash Benefit	30 969.47	Pension contribution	238.16
13th Cheque Provision	2 277.18	Discovery essential Priority/	909.01
Tax credit EPP	257.00	Sanlam	200.00
Taxable deduction contra		Old Mutual	429.54
Taxable benefit contra		Taxation	5 874.24

Employer contribution contra		Loan	-
		Nehawu membership	67.00
		UIF-Employee	148.72
		Metropolitan insurance	97.30
Total Earnings	33 503.65	Total Deduction	7 963.97
NET INCOME			25 539.68
Payment Information		Leave	
Bank Name	Standard Bank	Leave Balance	30
Bank Account	416798790		
Account Type	Cheque		
<div style="display: flex; justify-content: space-between;"> <span>Employee Signature:</span> <span>Director Signature:</span> </div>			

The following questions are put to the LEP Accounting learners.

<b>Questions about the above-mentioned salary advice</b>	<b>Answers to the questions about salary advice</b>
Who is the employer?	The Bakery
Who is the employee?	White Mokoduwe
What is the employee's job description?	Operational Manager
Write the description of the following: <ul style="list-style-type: none"> <li>Wages</li> <li>Salaries</li> </ul>	<p><b>Wages</b> is a payment which is paid by employer to the employee for what he was employed to do on a regular or weekly or daily basis, depending on the hours worked by the employee.</p> <p><b>Salaries</b> is a payment which is paid by employer to the employee at each month-end for what he was employed to do. LEP Accounting learners express their ideas freely to the peers and support them every month.</p>
What is the cash benefit of the employee?	R30 969.47

Mention all the deductions on the pay-slip of the employee.	Pension contribution, Discovery essential Priority, Sanlam, Old Mutual, Taxation, Loan, UIF-Employee, Metropolitan insurance
What are the total deductions on the pay-slip?	R7 963.97
What is the net income of the employer?	R25 539.68

LEP Accounting learners need support because it is sometimes difficult for the teachers to give them attention due to the number of learners in the class and limited time. An additional English programme is one of the initiatives designed to assist LEP Accounting learners at schools.

## STEP 2: English Programme for LEP Accounting learners

The researcher suggests the following English programme can be run at schools to assist LEP Accounting learners.

### ***Aim of of English Programme for LEP Accounting learners***

To place LEP Accounting learners in a reading programme specifically for improving their English skills.

### ***Benefits of English Programme for LEP Accounting learners***

- To empower LEP Accounting learners in terms of English concepts and Accounting concepts.
- To encourage reading to LEP learners using newspapers, books, YouTube, Skype, Imo and other technology.
- It serves as a motivating medium in encouraging and stimulating LEP learners to read further and to engage themselves in the activities organised.
- To develop their note-taking skills by viewing, listening, rewinding, and replaying the material until they have fully grasped its essence and key points.
- To record YouTube, Skype, Imo and post it on the websites or Facebook in order that LEP learners can have access to the materials and improve their language skills.

- To help LEP Accounting learners to improve oral skills when they talk in English via Skype, in pairs or as a whole group, as they would naturally do with their friends using their native language.

### ***Programme for LEP Accounting learners***

The intervention programme is a supplementary programme to assist the LEP Accounting learners on Saturdays. The tutors of this programme are retired Accounting teachers and English teachers in the Free State province. The LEP Accounting learners must be assessed in this programme to check their progress in language skills.

The retired teachers assist LEP Accounting learners with four language skills and Accounting concepts. The retired teachers do this exercise by using newspapers, magazines, Accounting textbooks, case studies of Accounting, YouTube, Imo and Skype to promote the four language skills. LEP Accounting learners are also given the tasks to do in groups, to exchange ideas and help each other with language problems. LEP Accounting learners will be assessed by the retired teachers monthly and practice language skills and performance in Accounting. The researcher proposed the retired teachers since they have extensive experience and they can identify the challenges faced by LEP Accounting learners and assist them in addressing those problems.

The researcher proposed Saturdays because learners will not be disturbed from their normal classes and the school buildings can be used to assist the learners on Saturdays.

The following programme is the proposed programme of LEP Accounting, running three times per month and as follows, from February to May and from July to October.

<b>Time</b>	<b>10H00-13h00</b>	<b>Responsible Person</b>
1 <sup>st</sup> Saturday of the month	Provide learners with newspapers, magazines, Accounting textbooks, case studies of Accounting, use YouTube and work with the Accounting learners to promote four language skills. Use of Skype and Imo to learn Accounting.	Retired teachers for Accounting and English
2 <sup>nd</sup> Saturday of the month	Concentrate on Accounting language, analyse the Accounting transactions with Accounting learners and record the transaction in the relevant Journals. The LEP Accounting learners are given tasks in Accounting according to their groups.	Retired teachers for Accounting and English
3 <sup>rd</sup> Saturday of the month	LEP Accounting learners present the tasks given to them in the classroom. The same day the teacher must give them feedback from the teachers and fellow learners in terms of their performance.	Retired teachers for Accounting and English

Schools, parents, and the community should work together to promote the health, wellbeing, and learning of all learners. When schools actively involve parents and engage community resources they are able to respond more effectively to the health-related needs of learners and academic achievement of learners.

### STEP 3: Engage community

The community is rich in terms of knowledge. Certain members of the community are retired professionals who can assist in terms of their experience and assist the learners in the Free State province. The Department of Basic Education with their data base on retired teachers can initiate a programme of engaging the community by involving the retired teachers of Accounting and English language to assist the LEP learners voluntarily, conducting classes during spring or winter holidays, weekends, or after hours. This community programme can be run in libraries or schools, or community venues to help with language skills, literacy and numeracy programmes. The retired teachers will share their experience with the new teachers to promote excellence in schools and assist LEP learners. The teachers in schools will have an opportunity to interact with other retirees and share their experience. There should be a committee of retired teachers to run the programme in partnership with the Department of Basic Education.

The local business people as members of the community can assist also in sponsoring this programme financially, providing transport for the learners and teachers, and also provide food for the learners and teachers.

The community surrounding the school can play a vital role in the development of language of learners. It is suggested by the researcher that schools involve volunteers from the community to assist in this task. Volunteers can be retired teachers or any other person who is interested. Volunteers must be trained in the programme and provision must be made for the programme to run after hours at the school, churches and if possible a community centre.

#### ***Aim of engaging the community***

The aim of the community engagement in this study is to assist the LEP Accounting learners with reading, writing, speaking and listening skills after school hours. This programme enriches the learning environment and directly contributes to assist LEP learners.

### ***Benefits of engaging the community***

- The positive association with the role model is thus beneficial to LEP learners' attitude towards reading of books and interest in education.
- To be a role model to LEP learners and promote reading for pleasure, and at the same time to improve their language skills.
- To acquire the language skills they need to develop as a reader, from knowing how to choose a book that engages them, to where they can find books once the project is over.
- To inspire reading in the family and community in an effective way and stimulate reading activities to the LEP learners.
- By engaging the community, it encourages independent reading by the LEP learners under the supervision of the members of community, and they practice language skills.
- Encourage reading to the LEP learners.

LEP learners can be assisted in various ways by the community and volunteers.

### ***How can the community assist LEP Accounting learners?***

The community can play a role in assisting and encouraging LEP Accounting learners in reading books, magazines, and newspapers at the library. The community can use retired teachers and even those who are interested in education to encourage and mentor LEP Accounting learners to read in order to improve their language skills.

The LEP Accounting learners can be given the financial statements of companies taken from the newspapers and magazines and read them with the assistance of the retired teachers and mentors. These newspapers are available at the community libraries and in the community. This will empower the LEP Accounting learners to understand the balance sheet, income statement and analysis of financial statements of the business.

- **Develop communication skills of learners**

The community hall can be used to organise the debate, music festival, invite professionals who can give advice on technology and also invite any celebrity to



address the LEP Accounting learners in the community. This kinds of activities may motivate them and improve the LEP Accounting learners' language skills. The LEP Accounting learners can listen to the budget LEP Accounting learners express their ideas freely to the peers and support them. LEP Accounting can be given a chance to listen or watch the budget presented by the Minister of Finance at the community hall and afterwards they can be given a chance to comment on the budget presented by the minister. It gives the LEP Accounting learners an opportunity to improve their English skills and understand the budget before it is presented by the Accounting teacher in the classroom. The celebrity can motivate LEP Accounting learners and because most of them sing English song the learners will practice English at the same time. Lastly the provincial and the local municipality can invite the LEP Accounting learners to listen to the budget speech and this will empower them in terms of budget and preparation of financial statements.

- **Motivate learners to read**

The motivational speakers and professionals who were born in the same area as LEP Accounting learners can be invited to come and address the LEP Accounting learners express their ideas freely to the peers and support them. Some of them might be teachers, lawyers, accountants, auditors or business people in any profession. It will be motivating to LEP Accounting learners and at the same improve their language skills since the communication will be open and they will act as role models to the learners.

- Develop vocabulary of LEP learners.

### **Instructions**

The community programme can assist the LEP learners with language problems by providing reading instruction and dedicated recreational time for those who are performing poorly in Accounting. Following is the proposed programme that will be run monthly from Monday to Friday.

Time	10H00-11h00	15H45-16H45	17H00-18H00
Monday		Read daily news-papers	
Tuesday		Visit the library to find and read books and magazines	
Wednesday			Debate team – select a topic on which they must prepare and debate in teams.
Thursday		Use technology. The Internet should be used to find relevant articles regarding business aspects.	
Friday			
Saturday	Motivational speakers		

Engagement of other stakeholders in assisting learners in schools is very important and the Institutions of Higher Education have an obvious vested interest in building strong relationships with the communities that surround their campuses.

The next section discusses how we can we engage the universities in empowering Accounting teachers.

#### STEP 4: Engage Universities

The following is proposed strategy for the universities to assist Accounting teachers through a mentorship to empower them on how to assist the LEP Accounting learners with language skills as well as Accounting content.

Universities as a service provider for teacher education programme in South Africa,

can be engaged to assist Accounting teachers. Universities can be engaged by running teachers' development programmes to empower Accounting teachers on how to assist LEP Accounting learners in the Free State or any FET school.

The purpose of empowering teachers rather than learners will benefit thousands of learners and eventually give them a better education. This engagement will improve the academic achievement of LEP Accounting learners through the empowerment of teachers and improve language skills of LEP learners.

### ***Aim of engaging the Universities***

To improve the teaching methodology of English language teachers in the Free State province schools and South Africa.

### ***Benefits of engaging the Universities***

- To improve teachers' confidence in using English in the Accounting classroom.
- To find out how Accounting is taught in classes using English language by observing the classroom processes in the Accounting classroom.
- To encourage teachers to use a more child-centred and activity based methodology in the Accounting classroom.
- To develop teachers' ability to exploit the textbook and create more opportunities for LEP Accounting learners to interact in English within the existing curriculum framework.
- To assess the teachers' competency in teaching Accounting using English in the Accounting classroom.
- To empower the Accounting teachers in teaching the subject, how to address the problems faced by the LEP learners.

## **A: Teachers' development programme by the university**

The aim of teacher's development programme is to assist and empower the Accounting teachers in teaching LEP Accounting learners. The teacher's development programme proposed by the researcher is embraced by the mission and vision to assist the LEP learners. The stakeholders that will be involved in the project are

university and schools.

The following programme is a proposed teacher's development programme that could be used to empower teachers who are teaching Grade 10 LEP learners in the Free State province.

**Suggested activities for the development programme for a year is explained on the next page:**

<b>Project Partners</b>	DBE, different higher education institutions and schools											
<b>Duration</b>	January 2018 – December 2020											
<b>Vision</b>	To improve the levels of English teaching and learning of Accounting teachers in Free State schools											
<b>Aim</b>	To improve the teaching methodology of Accounting teachers who are using English language to teach Accounting in Free State schools											
<b>Objectives</b>	<ul style="list-style-type: none"><li>• Improve teachers' confidence in using English in the Accounting classroom.</li><li>• Develop teachers' ability to exploit the textbook and create more opportunities for Grade 10 Accounting LEP learners to interact in English within the existing curriculum framework.</li><li>• Encourage teachers to use a more learner-centred and activity based methodology.</li></ul>											
<b>Key Project Stages</b>	Needs Analysis, Materials Development, Master Training, Online Community of Trainers, Mid-course Evaluation by University researchers, Revision of materials, Orientation training to Principals, Deputy Principal and HODs.											
<b>Impact</b>	25 Principals,10 Deputy Principals 25 HODs and 50 teachers.											
<b>Different activities to be conducted over a one year period</b>												
	January	February	March	April	May	June	July	August	September	October	November	December
A: Visit by	X										X	

the team												
	January	February	March	April	May	June	July	August	September	October	November	December
B: Research		X							X			
C: Coaching	X			X			X			X		
D: Peer evaluation					X				X			
E: Feedback and evaluation of teacher competenc y in English language							X				X	

The different activities will be discussed on the following pages.

### **B: Visit by the team to the school**

Teams from higher education institutions will consist of English and Accounting lecturers that will visit the identified school. Interviews with the principal, HODs, English teachers, as well as Grade 10 Accounting teachers will be conducted. A focus group or group interview will be conducted with Grade 10 Accounting learners. The aim is to get the overviews of the problem faced by LEP learners and the Grade 10 Accounting teachers. The team visit the schools twice a year, during February and September each year.

## **C: Research**

The university team will visit the school after receiving permission from the Department of Basic Education to do research at the school. The aim of the research is to find out about the challenges faced by the LEP Accounting learners and also challenges faced by the Accounting teachers in teaching the learners. The researcher is of the opinion that participatory research will be useful, as this will give all parties a chance to contribute and come up with a solution. It means LEP Accounting learners and teachers will together find a solution to the problem. The research will assist the schools and the Department of Basic Education in addressing the challenges faced by LEP Accounting learners. A team of researchers, Accounting lecturers and English lecturers will visit the school during March and September. Since this research is participatory, the researchers, teachers, Accounting lecturers and English lecturers will identify the challenges faced by LEP Accounting learners and come up with a proposed programme to address the challenges faced by them.

## **D: Coaching**

The English and Accounting lecturer will visit the school during April and October after meeting with a team of researchers and identifying the problems faced by the LEP Accounting learners. The aim of the visit will be to address the problems stated during the research visit by the team from the university and implement the proposed programme proposed by the team. The lecturers will advise Accounting on how to use cooperative learning, centred approach and other strategies to teach LEP Accounting learners. These strategies will encourage LEP Accounting learners to participate in Accounting classroom. LEP Accounting learners struggle with Accounting concepts as well as English, therefore the Accounting and English lecturers can empower the Accounting teacher on how to assist LEP Accounting learners with their language problems. The English and Accounting lecturers as specialists in addressing the problem are the relevant parties to coach the Grade 10 Accounting teachers.

The coaching part is very important since the lecturers will encourage the Accounting teachers to use innovative ways and new methodologies that could be used in the

classroom. Coaching is also about creating a supportive class climate to Accounting learners, identifying learners who are capable of doing and thinking for themselves, mediation and providing competent support to LEP Accounting learners.

#### **E: Evaluation by lecturer**

After the coaching stage by the English and Accounting lecturers the Grade 10 Accounting teachers must be visited in the classroom by the lecturers for observation purposes. The Grade 10 Accounting teachers were advised by the English and Accounting lecturers therefore the aim is to make a follow-up visit to see if the advice given to them has been implemented. At the same time they can observe if certain challenges are faced by Grade 10 Accounting teachers in the classroom, which must then be addressed.

#### **F: Evaluation of the teachers' development programme**

Twice per year the team of researchers, Accounting lecturers and English teachers from the University must visit the schools to get feedback and evaluate the teacher's development programme that has been implemented. The first visit will be during July. The aim is to check the Grade 10 LEP learners' June academic results. The books of the learners will be checked, the LEP learners will be interviewed. Lastly the Accounting teachers, English teachers, principals and HODs will also be interviewed to get the challenges faced by teachers and learners in the Accounting classroom

The next section discusses the role of the parents in the education of the children. Parents play many distinct roles in their children's education and this has been recognized as a significant factor in educational success of LEP Accounting learners and their school improvement.

#### **STEP 5: Engage parents**

Engaging parents is when parents are involved in their children's education, both children and parents are likely to benefit. The researcher proposed this strategy

because LEP Accounting learners express their ideas freely to the peers and support them. Parents' ongoing engagement in their children's schooling, enhances children's self-esteem, improves their academic achievement and also parent-child relationships.

### ***Aim of engaging parents***

To assist the LEP Accounting learners with reading, writing, speaking and listening skills. If parents engaged in their child's education, the LEP learners are more likely to attend, perform better at school and improve their performance in Accounting and language skills.

### ***Benefits of engaging parents***

- To assist LEP Accounting learners to improve their academic achievement in Accounting and improve their language skills.
- To be role models with daily practice in order to navigate successfully through reading, homework assistance, providing learners with resources and monitoring learners.
- To expose LEP Accounting learners to richer vocabulary than they usually hear from the adults, can have positive impact on their language, intelligence, and improved literacy achievement.
- To encourage reading as part of a learner's life, and learners will learn to love it.
- To engage LEP Accounting learners in lifelong reading by providing them with books, technology and even telling them stories. To strengthen LEP learners' context for speaking, writing, listening, reading English language.

### **Activities**

Parents can use resources like Educational television programmes, information technology and short stories, to assist LEP Grade 10 Accounting learners and enhance their language development. Therefore, the following are activities that can be performed by parents to assist the LEP Accounting learners:



- **Reading to the LEP Accounting learners**

Parents can use short stories, technology reading, give the LEP Accounting learners adjustments transactions to read and interpret them. This is helpful to LEP Accounting learners if parents use it at home; it has a strong impact on LEP Accounting learners' language and literacy development.

- **Homework helper at home**

If it is difficult for the parents to assist the LEP Accounting learners with homework or school projects, parents must see to it that they find someone else who can help. LEP Accounting learners may be requested by the teachers to get a bank statement and analyse and prepare the bank reconciliation statement. If parents cannot help LEP Accounting learners then they must consult someone who is able to assist. The parents can contact the school, tutoring groups, after school programmes, senior students at the Universities, neighbours, or friends who can help the learner and be remunerated by the parents for the benefit of the learner.

- **Know your child's teachers**

It is important that the parents must know and establish a communication channel with their child's children's teacher. The parents must communicate with teachers to get feedback from them about a learner's performance. If the parents are informed about a learner's performance they will be aware of the challenges faced by the learner in Accounting, and communication will take place between the teacher and parents about performance problems.

- **Monitoring LEP Accounting learners using Social networks and the Internet**

Most of the learners concentrate on social networking, television, video games, and the Internet instead of concentrating on Accounting. The parents can help LEP Accounting learners who spend far more time watching TV, playing video games, using WhatsApp, YouTube, Twitter, Facebook, LinkedIn, Instagram, Reddit and using the Internet than they do completing homework or other school-related activities. The parents can assist by monitoring the LEP Accounting learners' time spent on using social networking and other technology. The learners must be monitored to do their

school work instead of using social media and technology which affects them and takes up a lot of their time.

- **Parents must stress the importance of mother tongue**

Parents can play a critical role at home by assisting the LEP Accounting learners with language challenges and Accounting language. They can teach the LEP Accounting learners about their language and their culture, which is important and builds a good foundation for them to understand the English language. Parents can stress the importance of mother tongue to the LEP Accounting learners as a basis to master the second language. Parents must encourage their children to read books written in their mother tongue.

The following is a programme that could be used by parents to assist their children at home. Parents should be in charge of this programme, or they can ask someone to assist. To encourage teachers to use a more child-centred and activity based methodology in the Accounting classroom

If they cannot do it due to their level of education a helper can be asked to assist. Even if parents cannot assist themselves, their contribution or presence as parents is very important. The programme will be run once per month, during the first week of the month. Parents can monitor the LEP Accounting learners during the programme, and can also assist with discipline and those who are knowledgeable with Accounting can assist in teaching the learners.

	<b>17H30-18h30</b>	<b>18h30-19h30</b>
Monday		Resources to be used, such as social media and the Internet
Tuesday		Practicing the four language skills through assistance of their parents or helpers.
Wednesday	Activities to be used to teach LEP learners	
Thursday	How to assist LEP learners	

The proposed programme can be used by the parents at home in the following manner:

- **Parents' time with their children**

A parent can give himself or herself time to use different activities or his or her salary advice to teach LEP Accounting learners about wages and salaries. The strategy will also assist the LEP Accounting learners with language skills. Parents must make time to sit down with their children – even if it is just for a few minutes a day (although the more one-on-one time the better), spend some quiet time with their child, away from distractions. Look at the child's books together and talk about their work done so far at school, progress and challenges. The time spent with the child motivates the LEP Accounting learner to pay attention to their work and take it seriously, as a result of receiving moral support from their parents.

- **Parents must expose their children to books**

If parents give their children more exposure to books at home, visit the library, read magazine and newspapers with their children, it develops language skills. Parents can buy story books for their children and also mathematics books which could encourage LEP learners to love mathematics and Accounting calculations. The more the LEP learners read and are exposed to English books the more the four language skills are developed.

- **Technology and music as an Educational instrument**

Most of the children enjoy technology and music therefore parents can use music and technology like YouTube music to teach four language skills. Singing songs and nursery rhymes – songs and rhymes contain rhythm and rhyme, skills that help with speech and literacy development. The more they sing in English the more they are exposed to English language skills.

The LEP Accounting learners need support with mental or emotional problems while adjusting to life or learning problems – especially language which is a challenge to LEP Accounting learners. The next sub-section discusses the clinical support to LEP Accounting learners.

## STEP 6: Clinical support

Clinical support is a possible strategy that could help learners to succeed academically, socially and emotionally. Such support could be given by school psychologists in collaboration with school staff, parents and other professionals to create safe, healthy and supportive learning environments. Clinical support helps LEP Accounting learners with a range of learning problems, for example oral communication, including language, articulation, voice and fluency of speech. They also consult with school staff, parents and other professionals regarding academic and social skills of learners and how oral language affects school performance.

### ***Aim of clinical support***

To provide direct support and interventions to Accounting learners, consult with teachers, families, and other school-employed mental health professionals (i.e., school counsellors, school social workers) to improve support strategies, to assist LEP learners with language and collaborate with community providers to coordinate needed services for them to succeed academically.

### ***Benefits of clinical support***

- To improve the language skills and academic performance of LEP Accounting learners and to prevent failure of those who are struggling.
- To foster academic success and empower LEP learners with language skills.
- To assist Accounting teachers to identify and address barriers to LEP Accounting learners with English language.
- To promote effective teaching and learning of Accounting using English.
- When LEP learners receive support this improves language skills and promotes effectiveness in the classroom.
- LEP Accounting learners can perform more demanding tasks when assisted by sophisticated and proficient individuals with reading, writing, speaking and listening skills.

Clinical support is the facilitation of learning, supervision and mentoring, motivation and assessment to LEP Accounting learners by Accounting teachers. These are relevant to both the classroom and clinical environments. The Accounting teacher

must create a climate with open communication, acceptance and being non-judgmental to these learners.

It is important to detect LEP learners with significant hearing problems, speech/language and/or vision disorders. The teachers must identify LEP learners with this problem and refer them to the psychologist to address the problem. In this case the psychologists and social workers can play a role to detect learners with the abovementioned problem and these LEP learners must be given attention. The clinical support can provide universal screening programmes and clinical services' delivery programmes that permit early detection and effective intervention when sensory disorders are present in LEP learners.

The psychologists, social workers and physicians can have interaction with LEP learners and advise the parents on how to assist the learners. This programme can assist teachers to identify sensory and speech/language in the children and at the same time to promote the awareness of the importance of language. The psychologist must teachers to use a more child-centred and activity-based methodology in the Accounting classroom as this will give the LEP Accounting learners to express themselves

The psychologist and physicians can explain to the parents the importance and ways to promote optimal language and keep parents informed about the individual LEP learner's language progress. This programme can assist with clinical services' support, developing LEP learners, harness the potential primary caregivers to enforce and promote LEP learners' social language. The programme can also help parents and teachers to promote language development as part of LEP learners' everyday social interactions (during outings, play time, eating, meals, gathering) for LEP learners with speech and language problems.

In the next section the researcher discusses the strategy that could be used at school to assist LEP Accounting learners and intervention programmes which are followed in order to assist the LEP Accounting learners.

## STEP 7: Intervention Programme at school

Intervention programme is a programme to support LEP Accounting learners to enhance their performance and improve their language skills. It provides supplementary tuition for LEP Accounting learners in the Free State province.

### ***Aim of Intervention Programme at school***

The aim of intervention programme for LEP learners is to provide them with the vocabulary and grammatical structures needed for both school performance and everyday living

### ***Benefits of Intervention Programme at school***

- To assist the Accounting teachers to come up with new strategies and innovative ways of assisting LEP Accounting learners with reading, writing, listening and speaking skills.
- To empower Accounting teachers with language skills.
- This programme assists the subject or class teachers in devising learning support programmes for LEP Accounting learners.
- The programme benefits the LEP Accounting teachers to improve the language skills of LEP Accounting learners.
- To develop fundamental skills of LEP Accounting learners in reading, writing and calculating.
- LEP Accounting learners also interact with other learners to develop fundamental skills in reading, writing and calculating.

### **Intervention Programme at school**

The following is the intervention programme that can be used at schools to assist LEP Accounting learners. The parents and schools need to work hand in hand to assist LEP learners. The school can use the following strategies:

- Establish intensive summer and winter programmes for risk LEP learners;
- Extra classes for Grade 10 LEP learners;
- Assess the English language skills of all Grade 10 Accounting learners when

they start Grade 10;

- Put learners who encounter problems with language in the reading skills programme;
- Assess LEP learners who are in the reading skills programme continuously;
- Provide LEP learners with newspapers, short stories and magazines to improve their language skills;
- Assess the reading, writing, speaking skills of LEP learners;
- Use technology to assist the LEP learner's and use radio, TV educational programmes, and YouTube to improve the language skills of LEP learners;
- A special teacher must be provided by the school to assist the LEP learners after class;
- Parents can visit the school and talk to the class teacher and subject teachers about the progress of the LEP learners;
- An educational psychologist must be provided to assist the LEP learners with learning barriers;
- A health professional must be provided, such as a speech and language therapist who may carry out special assessments and suggest teaching strategies and activities to help the LEP learners;
- To make learners aware of the importance of mother tongue as a basic language to master the second language and teach the learners about their own language and their culture.

### **7.3 CONCLUDING REMARKS**

LEP learners are learners who are unable to communicate fluently or learn effectively in English, who often come from non-English-speaking homes and backgrounds, and who typically require specialized or modified instruction in both the English language and in their academic courses. The LEP learners who are not doing well in Accounting need help from their teachers to achieve well academically.

The LEP learners must not only assisted by English teachers only to develop their English proficiency, but all teachers at schools, the School Management Team (SMT), parents and community must play a role to assist the LEP learners with English

proficiency. If LEP learners are getting help with English language, are provided with resources to learn English and encouraged to speak English by the teachers, they will more readily improve their English proficiency.

LEP learners will be empowered if they are engaged in classrooms where oral and written activities are part of the process of negotiating knowledge, thoughts and experiences. LEP learners must realise their capability and potential; it is important that teachers are committed, engage other stakeholders and use different strategies as is discussed in the proposed model.

It is imperative for LEP learners to acquire English proficiency on the CALP level. It has been proven that those learners must first acquire CALP in their first language before learning through by means of a second language. The central role of the mother tongue should be recognised and supported, particularly in the early stages of cognitive development. The ideal is thus that LEP learners should study through their mother tongue for as long as possible. Through education in their first language, LEP learners continue to acquire academic and cognitive skills, while they acquire the necessary language skills in English. The advantage is that while they engage in the task of learning another language, their linguistic and cognitive development is not neglected. The other strategy to resolving South Africa's education crisis is to radically improve education and training for teachers, specifically language teachers, whether they teach Afrikaans, an indigenous South African language or English. LEP learners struggle to learn concepts, how to read and write and to learn English.

LEP learners need support and positive environment encourages alternative approaches to teaching these learners, such as creating open-ended opportunities that lead to critical thinking. LEP learners have direct activities and collaboration with peers, rather than a more traditional teacher-centred approach which encourages a passive learning environment for them. This kind of environment encourages LEP learners to do well academically as do other learners at school.



## LIST OF REFERENCES

ADLER, E., & CLARK, R. 2015. *An Invitation to Social Research: How It's Done*. New York: Cengage

AINSWORTH, J. 2013. *Sociology of Education: An A-to-Z Guide*. Singapore: SAGE Publication.

ALAO, K.A., KOBLOWU, S.V., & ADEBOWALE, O.F. 2010. *Fundamentals of Educational and Counselling Psychology*. West Sussex: Strategic. Insight Publishing.

ALBERTS, G.A., & MARTINEZ, R.S. 2015. *Promoting Academic Success with English Language Learners: Best Practices*. New York: Guildford Publisher.

ALBRECHT, W, STICE, J, STICE, E., & SWAIN, M. 2008. *Accounting: Concepts and Applications*. Mason: Thomson.

ALEXANDER, S.H. 2013. *Online Professional Development Through Virtual Learning Communities*. London: Corwin.

AMUTABI, M.N., & NASONG, S.W. 2013. *Regime Change and Succession Politics in Africa: Five Decades of Misrule*. New York: Routledge.

ANDERSON, M. 2016. *Developing Effective Educational Experiences Through Learning Analytics*. Hershey: IGI Global

ANFARA, V. A., & MERTENS, S. B. 2007. *The Young Adolescent and the Middle School*. Tennessee: Information Age Publishing.

ARCHER, A.L., & HUGHES, C.A. 2011. *Explicit Instruction: Effective and Efficient Teaching*. New York: The Guildford Press.

ARTHUR, T. 2012. *Social Influences on Information and Communication Technology Innovations*. Hershey: IGI Global.

ARY, J., JACOBS, C. C., RAZAVIEH, A., & SORENSEN, C. 2009. *Introduction to Research in Education*. Wadsworth: Cengage Publishing.

ASHFORD, J., & LECROY, C. 2013. *Brooks/Cole Empowerment Series: Human Behavior in the Social Environment: Multidimensional Perspective*. Belmont: Jon David Hague.

ASSINK, E.M. H. 2014. *Literacy Acquisition Social*. New York: Routledge

AUGUST, D., & SHNAHAM, T. 2008. *Second Language Acquisition and the Young Learners* UK: Library of Congress Cataloguing Publication Data

AUKRUS, V.G. 2011. *Learning and Cognition*. United Kingdom: Elsevier Limited.

AUSUBEL, D.P. 1968. *Educational Psychology: A Cognitive View*. New York: Holt, Rinehart & Winston.

BABBIE, E.R. 2009. *The Practice of Social Research*. Wadsworth: Cengage Learning.

BAKER, C. 2011. *Foundations of Bilingual Education and Bilingualism*: Bristol McNaughton & Gunn Ltd.

BANKS, J.A. 2012. *Encyclopaedia of Diversity in Education*. California: SAGE Publication.

BARBOUR, R. 2014. *Introducing Qualitative Research: A Students Guide*. London: SAGE Publication.

BASHIR, M., AFZAL, M.T., & AZEEM, M. 2008. Reliability and Validity in Qualitative and Operational Paradigm. *Pakistan Journal of Statistical Operational Research*, 4(1):35-45.

BEAUDRY, J. 2012. *Social Media in the Classroom: Why Ontario Students Are Failing in the Real World*. Bloomington: Universal.

BELLANCA, J. 2007. *A Guide to Graphic Organizers: Helping Students Organize and Process Content for Deeper Learning*. London: SAGE Ltd.

BERNS, M. 2010. *Concise Encyclopaedia of Applied Linguistics*. Sussex: Elsevier.

BERNSTEIN, D. 2016. *Foundations and Frontiers Psychology*. Boston: Cengage.

BETCHER, C., & LEE, M. 2009. *The Interactive Whiteboard Revolution: Teaching with IWBs*. Australia: Acer Press.

BOON, R., & SPENCER, V. 2010. *Best Practices for the Inclusive Classroom: Scientifically Based Strategies for Success*. Texas: Profrack Press

BOOYSE, J.J., ROUX, C., SEROTO, J & WOLHUTER, C. 2011. *A History of Schooling in South Africa*. Pretoria: Van Schaik Publishers.

BORICH, G.D. 2016. *Observation Skills for Effective Teaching: Research-Based Practice*. New York: Routledge.

BOTHA, B. 2008. *The Afrikaner's Emancipation: Freeing South Africans from Their Apartheid Mindset*. New York: Universe.

BOYLE, J. 2012. *It's All about People Skills: Surviving Challenges in the Classroom*. New York: Rowman & Little Fields Publishing

BROWN, C.R. 2013. *The Effective Teaching of School Biology*. New York: Routledge.

BROWN, J.D., & COOMBE, C. 2015. *The Cambridge Guide to Research in Language Teaching and Learning*. Cambridge: Cambridge University Press.

BROWN, S. 2011. *Listening Myths: Applying Second Language Research to Classroom Teaching*. Michigan: University of Michigan.

BRUNER, J.S. 1986. *Actual Minds, Possible Words*. London: Harvard University Press.

BUEH, D. 2014. *Classroom Strategies for Interactive Learning*, New Jersey: International Reading Association.

BURNS, A., & RICHARDS. J.C. 2012. *The Cambridge Guide to Pedagogy and Practice in Second Language Teaching*. New York: Cambridge University Press.

BURNS, M. 2011. *Concise Encyclopaedia of Applied Linguistics*. United Kingdom: Elsevier Ltd.

BYER R., SEKERS, K., ANDERSEN, B., & BOBROW, J. 2006. *Cliffs TestPrep RICA*. Canada: Wiley Publishing.

BYRAM, M., & HU, A. 2014. *Routledge Encyclopaedia of Language Teaching and Learning*. New York: Routledge.

CARE, W.B. 2009. *Developmental-behavioral Paediatrics*. Philadelphia: Elsevier.

CARY, C. 2013. *Research Ethics: Applied Guide to the Responsible Conduct of Research*. New York: Cambridge University.

CASE, B. 2003. *Accommodations on Stanford 10 for Limited English Proficient (LEP) Students*. Assessment Report, Pearson Education Inc.

CENNAME, K., ROSS, J., & ERTMER, P. 2010. *Technology Integration for Meaningful Classroom Use: A Standards-Based Approach*. Belmont: Routledge.

CENTENO, M.A., & NEWMAN, K.S. 2010. *Discrimination in an Unequal World*. New York: Oxford University Press.

STATISTICS SOUTH AFRICA. 2011. *RSA Statistics in Brief Report*. Pretoria: CTP Book Printers.

CHANDA, C. 2008. *Teaching and Learning of English in Secondary Schools: A Zambian Case Study in Improving Quality*. London: Commonwealth Secretariat.

CHARLESWORTH, R. 2011. *Understanding Child Development*. Belmont: Wadsworth Cengage.

CHEN X., DRONJIC V., & HELMS-PARK, R. 2016. *Reading in a Second Language: Cognitive and Psycholinguistic Issues*. New York: Routledge.

CHIDSEY, R.B., & BRONAUGH, L. 2009. *RTI in the Classroom: Guidelines and Recipes for Success*. New York: Guildford Press.

CLOETE, M., & MARIMUTHU, F. 2008. *Basic Accounting for Non-Accountants*. Pretoria: Van Schaik.

COHEN, L., MANION, L & MORRISON, K. 2011. *Research Methods in Education*. New York: Routledge.

COLLIER, C. 2011. *Seven Steps to Separating Difference from Disability*. India: Corwin.

COLLINS, H. 2010. *Creative Research: The Theory and Practice of Research for the Creative Industries*. South Africa: AVA Publishing.

COLOMBO, M. 2012. *Teaching English Language Learners: 43 Strategies for Successful K-8 Classrooms*. London: SAGE.

.

COMPTON-LILLY, C., & HALVERSON, E. 2015. *Time and Space in Literacy Research*. New York: Routledge.

CORNELIUS, L., & WEYERS, M. 2011. *Accounting: All –in- 1-Second Edition*. Durban: Lexis Nexus.

COUCHENOUR, D., & CHRISMAN, J.K. 2016. *The SAGE Encyclopaedia of Contemporary Early Childhood Education*. London: SAGE.

COUSE, L.J., & RECCHIA, S.L. 2016. *Handbook of Early Childhood Teacher Education*. New York: Routledge.

CRANE, B.E. 2012. *Using Web 2.0 and Social Networking Tools in the K-12 Classroom*. Chicago: ALA Publishing.

CREMIN, T., & ARTHUR, J. 2014. *Learning to Teach in the Primary School*. New York: Routledge.

CRESWELL, J.W. 2013. *Qualitative Enquiry & Research Designs: Choosing among Five Approaches*. Los Angeles: SAGE Publications

CRESWELL, J.W. 2014. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. London: SAGE Publication.

CRUSH J., CHIKANDA A., & SKINNER C. 2015. *Mean Streets: Migration, Xenophobia and Informality in South Africa*. Cape Town: South African Migration Programme.

CUMMINS, J. 1984. A Wanted: a Theoretical Framework for Relating Language Proficiency to Academic Achievement Among Bilingual Students. In: Rivera C (Ed). *Language Proficiency and Academic Achievement*. Clevedon: Multilingual Matters. 133-147.

CUMMINS, J., & DAVISON, C. 2007. *International Handbook of English Language Teaching*. Canada: Springer.

CUTTING R., & KELLY. 2015. *Creative Teaching in Primary Science*. London: SAGE Publication.

DALTON-PUFFER, C., NIKULA, T., & SMIT, U. 2010. *Language Use and Language Learning in CLIL Classrooms*. Netherland: Benjamin Publishing.

DALVIT, L., MURRAY, S., & TERZOLI, A. 2009. Deconstructing Language Myths: which Languages of Learning and Teaching in South Africa? *Journal of Education*, 46:33-56.

DAVID, G. 2013. *Technologies for Inclusive Education: Beyond Traditional Integration Approaches*. Hershey: IGI Global Publishers.

DE VOS, A.S., STRYDOM, H., FOUCHE, C.B., & DELPORT, C. 2009. *Ethical Aspects of Research in the Social Sciences and Human Service Professions*. Pretoria: Van Schaik.

DEINER, P. 2013. *Inclusive Early Childhood Education: Development, Resources, and Practice*. Belmont: Wadsworth Cengage.

DEPARTMENT OF BASIC EDUCATION. 2010. *The Status of Language of Learning and Teaching (LoLT) in South African Public schools*. Pretoria: Department of Basic Education.

DEPARTMENT OF BASIC EDUCATION. 2013. *The Incremental Introduction of African Languages in South African Schools: Draft Policy*. Pretoria: Government Printers.

DEPARTMENT OF EDUCATION. 2011a. *Curriculum and Assessment Policy Statement (CAPS)-Further Education and Training Phase: Grade10-12- Accounting*. Pretoria: Government Printers.

DEPARTMENT OF EDUCATION. 2011b. *Curriculum and Assessment Policy Statement: Foundation Phase: Grade 1-3*. Pretoria: Government Printers.

DESAI, M., QORRO, M.A.S., & BROCK-UTNE, B. 2010. *Educational Challenges in Multilingual Societies: LOITASA Phase Two Research*. Cape Town: African Minds.

DICKINS, M. 2014. *A - Z of Inclusion in Early Childhood*. India: Open University Press.

DICKSON, G.K., & REPMAN, J. 2015. *School Library Management*. California: ABC CLIO.

DIMOVA, S., HULTGREN, A.K., & JENSEN, C. 2015. *Christian English-Medium Instruction in European Higher Education: English in Europe*. Berlin: Greyter.

DOVE, M.G & HONIGSFELD, A. 2013. *Common Core for the Not-So-Common Learner, Grades K-5: English Language Arts Strategies*. Los Angeles: SAGE Publishers.

DUGAN, C. 2010. *Strategies for Building Academic Vocabulary in Language Arts*. Chicago: Shell Education.

DUNN, S.G. 2005. *Philosophical Foundation of Education: Connecting Philosophy to Theory and Practice*. New York: Pearson.

EAST, M. 2016. *Assessing Foreign Language Students' Spoken Proficiency*. New Zealand: Springer.

ELLIS, R. 2012. *Language Teaching Research and Language Pedagogy*. London: Wiley Publication.

FANI, T., & GHAEMI, F. 2011. Implications of Vygotsky's Zone of Proximal Development (ZPD) in Teacher Education: ZPTD and Self-scaffolding. *Procedia - Social and Behavioral Sciences*, 29:1549-1554.



FARRAL, M. 2012. *Reading Assessment: Linking Language, Literacy, and Cognition*, Canada. John Willey & Sons.

FARRELL, S.M., & TEGE, N.L. 2012. *Supporting Reading in Grades 6–12: A Guide*. California: ABC-Clio, LIC.

FELDE, L. 2012. *Writing for the Web: Creating Compelling Web Content Using Words, Pictures and Sound*. Berkeley: Pearson Education.

FENNER, D.S. 2014. *Advocating for English Learners: A Guide for Educators*. USA: SAGE Publication.

FERREIRA, G. 2011. Teaching Life Sciences to English Second Language Learners: What do Teachers do? *South African Journal Education*, 31(10):102-113.

FERRIS, D.R. 2009. *Teaching College Writing to Diverse Student Populations*. Michigan: University of Michigan Press.

FITZELL, S.G. 2011. *RTI Strategies for Secondary Teachers*. London: Corwin.

FLICK, U.W.E. 2014. *Introduction to Qualitative Research*. London: SAGE Publication.

FOREMAN, P. 2014. *Inclusion in Action*. Australia: Cengage.

FORMAN, R. 2008. Using Notions of Scaffolding and Intertextuality to Understand the Bilingual Teaching of English in Thailand. *Linguistics and Education*, 19(4):319-332.

FORTUNE, T.W., & TEDICK, D.J. 2008. *Pathways to Multilingualism: Evolving Perspectives on Immersion Education*, Canada: Multilingual Matters Ltd.

FRANCOIS, L. 2014. *Bricks: Building Education for the Future; Priorities for National Development and International Cooperation*. South Africa: United Nation Educational Scientific Cultural Organisation.

FROSCHAUER, L., & BIGELOW, M.L. 2012. *Rise and Shine: A Practical Guide for the Beginning Science Teacher*. Arlington: NSTA Press.

GANDARA, P., & HOPKINS, M. 2010. *Forbidden Language: English and Restrictive Language Policies*. New York: Teachers College Press.

GARGIULO, R.M., & METCALF, D. 2017. *Teaching in Today's Inclusive Classrooms: A Universal Design for Learning Approach*. Boston: Cengage.

GARTON, S., & GRAVES, K. 2014. *International Perspectives on Materials in ELT*. New York: Palgrave Macmillan.

GLENN, C.L., & DE JONG, E.J. 2011. *Educating Immigrant Children: Schools and Language Minorities in Twelve Nations*. New York: Routledge.

GONZALEZ, J.M. 2008. *Encyclopaedia of Bilingual Education*. London: SAGE Publication.

GRAY, D .E. 2009. *Doing Research in the Real World*. London: SAGE Publications.

GREGORY, G.H. 2011. *The Best of Corwin: Differentiated Instruction*. California. SAGE.

GRIFFIN, C.P., & MURTAGH, L. 2015. Increasing the Sight Vocabulary and Reading Fluency of Children Requiring Reading Support: The Use of a Precision Teaching Approach. *Educational Psychology In Practice*, 31(2):186-209.

GROENEWALD, T. 2004. A Phenomenological Research Design Illustrated. *International Journal of Qualitative Methods*, 3(1): Article 4. Retrieved [5 August 2013] from [http://www.ualberta.ca/~iiqm/backissues/3\\_1/pdf/groenewald.pdf](http://www.ualberta.ca/~iiqm/backissues/3_1/pdf/groenewald.pdf)

GUNAWAN, J. 2015. Ensuring Trustworthiness in Qualitative Research. *Belitung Nursing Journal*, 1(1):10-11.

HAIR, J.F., CELSI M., MONEY, A., SAMOUEL, P., & PAGE, M. 2016. *The Essentials of Business Research Methods*. New York: Routledge.

HALL, H.R., & ROUSSEL, L.A. 2017. *Evidence-Based Practice: An Integrative Approach to Research, Administration and Practice*. Burlington: Jones & Bartlett Learning.

HAMILTON, M. 2013. *Autonomy and Foreign Language Learning in a Virtual Learning Environment*. New York: Bloomsbury Publishing.

HANSON, J., BALMER, D., & GIARDINO, A. 2011. Qualitative Research Methods for Medical Educators. *Academic Paediatrics*, 11:375–386.

HARBERT, W., McCONNELL-GINET, S., MILLER, A., & WHITEMAN, J. 2009. *Multilingual Matters: Language and Poverty*. Britain: MPG Books Ltd

HART, C. 2008. *Doing a Literature Search: A Guide for the Social Sciences*. London: SAGE.

HAYNES, J.A. 2012. *Culturally and Linguistically Diverse Children*. USA: Xlibus.

HELEN, L., KOFI, A .2012. *Reclaiming the Human Sciences and Humanities Through African Perspective*. Ghana. Sub-Saharan Publisher

HENNING, M., HUTTER, I., & BAILEY, I.H. 2011. *Qualitative Research Methods*. London: SAGE Publication.

HEREDIA, R.R. & ALTARRIBA, J. 2014. *Foundations of Bilingual Memory*. Texas: Springer.

HESSE-BIBER, S.N., & LEAVY, P. 2010. *The Practice of Qualitative Research*. Singapore: SAGE.

HEYMAN, J. & CASSOL, A. 2012. *Lessons in Education Equality*. New York: Oxford University Press.

HICKEY, R. 2010. *Standards of English: Codified Varieties Around the World*. United Kingdom: Cambridge University Press.

HOME, F., & HEINEMANN, G. 2012. *English in Perspective*. South Africa: Oxford Press.

HOPSON, R.F., YEAKEY, C.C., & BOAKARI, F.M. 2008. *Power, Voice and the Public Good: Schooling and Education in Global Societies*. United Kingdom: Emerald Group Publishing Limited.

HUDSPATH-NIEMI, S., & CONROY M.L. 2013. *Implementing Response-to-Intervention to Address the Needs of English Language Learners*. Pennsylvania: Routledge.

HUNT, T.C., & LASLEY, T.J. 2010. *Encyclopaedia of Educational Reform and Dissent*. London: SAGE Publishing.

IORIO, S. H. 2011. *Qualitative Research in Journalism: Taking It to the Streets*. New York: Routledge

JACKSON, S. 2016. *Research Methods and Statistics: A Critical Thinking Approach*. Boston: Cengage Publishing.

JACOBS, M., VAKALISA, N., & GAWE, N. 2011. *Teaching Learning Dynamics*. Cape Town: Heinemann.

JACOBS, M.A., & COOPE, B.S. 2016. *Action Research in the Classroom: Helping Teachers Assess and Improve their Work*. Maryland: Rowman and Littlefield.

JANESICK, V.J. 2010. *Oral History for the Researcher: Choreographing the Story*. New York: The Guilford's Press.

JANSEN, B., & SAWYER, A. 2013. *Regarding Education: Mexican-American Schooling, Immigration, and Bi-National Improvement*. New York: Teachers College Press.

JASON, L.A., & GLENWICK, D.S. 2016. *Handbook of Methodological Approaches to Community-Based Research Qualitative, Quantitative and Mixed Method*. New York: Oxford University Press.

JENKS, C.J. 2014. *Social Interaction in Second Language Chat Rooms*. Edinburgh: Edinburgh University Press Ltd.

JIN, L., & CORTAZZI, M. 2013. *Researching Intercultural Learning: Investigations in Language and Education*. New York: Palgrave McMillian.

JOHNSON C., & SEATON, J. 2012. *Educational Audiology Handbook*. Los Angeles: Cengage.

JOHNSON, A. 2014. *South Africa*. South Africa: Bloomsbury Publishing.

JOHNSON, R.D. 2012. *Closing the Teacher Gap: Researching the Challenges and Opportunities for International Teachers Recruitment*. London: Commonwealth Secretariat.

JONSON, B., & CHRISTENSEN, L. 2012. *Education Research: Quantitative, Qualitative and Mixed Approach*. USA: Sage Publications, Inc.

JOUBERT, J.A. 2010. *Significant Predictors of Success and Non Completion in First Year*. PhD thesis. University of the Free State.

KALE, U. 2007. *Online Communication Patterns in a Teacher Professional Development Program*. PhD thesis. USA: Indiana University.

KALET, A., & CHOU, C.L. 2014. *Remediation in Medical Education: A Mid-Course Correction*. New York: Springer.

KAPLAN, R.B. 2015. *The Oxford Handbook of Applied Linguistics*. New York: Oxford University Press.

KARTE, T.J. 2009. *Inclusion Strategies That Work for Adolescent Learners*. India: SAGE Publication.

KEAMS, K. 2010. *Frameworks for Learning & Development*. Australia: Pearson.

KEBEYA, H. 2013. Inter- and Intra-Sentential Switching: Are they really Comparable? *International Journal of Humanities and Social Science*, 3(5):225-233.

KERRY, T. 2015. *Cross-Curricular Teaching in the Primary School: Planning and Facilitating Imaginative Lessons*. New York: Routledge.

KHINE, M.S & SALEH, I.M. 2010. *New Science of Learning: Cognition, Computers and Collaboration in Education*. New York: Springer.

KHOZA, G. 2013. *Systemic School Improvement Interventions in South Africa: Some Practical Lessons from Development Practitioners*. Johannesburg: Jet Education Services.

KUMAR, R. 2014. *Research Methodology*. London: Sage Publication.

LANDRISCINA, F. 2013. *Simulation and Learning: A Model-Centered Approach*. Italy: Springer.

LEE, J.L. 2009. *Teachers Sense of efficiency in Teaching English Perceived English Language Proficiency, and Attitudes Towards the English Language: A Case Study of Korean Public Elementary School Teachers*. PhD Thesis. University of Ohio State University.

LEEDY, P.D., & ORMROD, J.E. 2015. *Practical Research: Planning and Design*. United States of America: Pearson.

LEE-KRAUSE, K., BOVHNER, S., DUCHESNE, S., & MCMAUGH. 2010. *Educational Psychology for Learning and Teaching*. Australia: Cengage Learning.

LESAUX, N.K., & MARIETTA, S. H. 2012. *Making Assessment Matter: Using Test Results to Differentiate Reading instruction*. New York: Guildford Press.

LEUNG, C., & V STREET, B.V .2014. *The Routledge Companion to English Studies*. New York: Routledge.

LEVEY, D. 2008. *Language Change and Variation in Gibraltar*. Philadelphia: John Benjamin Publishing Company.

LI, G., & EDWARDS, P.A. 2010. *Best Practices in ELL Instruction*. New York: Guildford Press.

LINDA, B.N. 2016. *Teaching at its Best: A Research-Based Resource for College Instructors*. San Francisco: Jossey Bass.

LIU, X. 2010. *Essentials of Science Classroom Assessment*. London: SAGE.

LUBBE, J., & DU PLESSIS, T. 2014. South African Language Rights. *Monitor 2010*. Bloemfontein: Sun Media.

LUCERO-ULRICH, M.C. 2013. *Enhancing English Learning Experience for ESL Learners: A Nursing Intervention*. Berlin: Anchor Academic Publishing

MAHARAJAN, S. 2014. *Economics of South African Townships: Special Focus on Diepsloot*. Washington: World Bank Group.

- MAHOFA, E. 2014. *Code Switching in the Learning of Mathematics Word Problems in Grade 10*. Master of Education Dissertation. Cape Peninsula University of Technology.
- MAKOE, P., & MCKINNEY, C. 2014. Linguistic Ideologies in Multilingual South African Suburban Schools, *Journal of Multilingual and Multicultural Development*, 35(7):658-673.
- MAREE, K., & PIETERSEN, J. 2014. Surveys and the Use of Questionnaires. In: Maree, K. (Ed). *First steps in research*. Pretoria: Van Schaik. 154-170.
- MARSHALL, B., & BRINDLEY, S. 2015. *Master Class in English Education*. London: Bloomsbury.
- MARSHARK, M., & SPENCER, P.E. 2011. *The Oxford Handbook of Deaf Studies, Language and Education*. Cape Town: Oxford.
- MASHANGOANE, N.M., DUDU, W.T., & HWAJISI, F.N. 2013. *The Effect of Language on Teaching Mathematics in Primary Schools in South Africa*. Conference Proceedings: 40th Annual International Conference of the South African Society for Education: 344-345.
- MASHIYI, F. 2011. *How South African Teachers Make Sense of Language-in-Education*. DPhil Thesis, University of Pretoria.
- MATHEW, R.M. 2014. *International Handbook of Research in History, Philosophy and Science Teaching*. Sydney: Springer.
- McGUINN, N. 2014. *The English Teacher's Drama Handbook: From Theory to Practice*. New York: Routledge.
- MCLNERNEY, D.M. 2014. *Educational Psychology: Constructing Learning*. Australia: Pearson.



MCMILLAN, J.H., & SCHUMACHER, S. 2010. *Research in Education: Evidence-Based Enquiry*. Boston: Allyn and Bacon.

MCMILLAN, J.H. 2012. *Educational Research: Fundamentals for the Consumer*. Chicago: Pearson.

MEECE, J.L., & ECCLES, J.S. 2010. *Handbook of Research on Schools, Schooling and Human Development*. New York: Routledge.

MEIERKORD, C. 2012. *Interactions Across Englishes: Linguistic Choices in Local and International Contact Situations*. Cape Town: Cambridge University Press.

MEISEL, J.M. 2011. *First Language Acquisition*. Cape Town: Cambridge.

MERRILL, R.M. 2015. *Statistical Methods in Epidemiologic Research*. Burlington: Jones and Bartlett.

MERTENS, S.B., ANFARA, V.A. & RONEY, K. 2009. *An International Look at Educating Young Adolescents*. Charlotte: LAP-Information Age Publishing.

MILLER, H., GRANT, L.D., & POMSON, A. 2011. *International Handbook of Jewish Education*. New York: Springer.

MILLS, J., & BIRKS M. 2014. *Qualitative Methodology: A Practical Guide*. Singapore: SAGE Publication.

MILLWARD, C.M., & HAYES, M.A. 2012. *Biography of the English Language*. USA: Cengage.

MOKGWATHI, T. 2011. *Role of Code-Switching in Teaching and Learning in Selected Senior Secondary Schools in Botswana*. DPhil Thesis, University of Pretoria.

MONTANARI, S. 2006. *Language Differentiation in Early Trilingual Development: Evidence from a Case Study*. PhD thesis. University of Southern California.

MONYAI, S.C. 2010. *Meeting the Challenges of Black English Second-Language South African Learners in Ex-Model C Primary Schools*. M.Ed dissertation. Pretoria: University of Pretoria.

MOORE, M.G. 2013. *Handbook of Distance Education*. New York: Routledge.

MORROW, L.M, RUEDA, R & LAP, D. 2009. *Handbook of Research on Literacy and Diversity*. New York. Guildford Press.

MURILLO, E.G., VILLENAS, S.A., SALVAN, R.T., MURIOZ, J.S., & MCHADA, M.M. 2010. *Handbook of Latin and Education: Theory, Research and Practice*. London: Routledge.

MWAMWENDA, T.S. 2004. *Educational Psychology: An African Perspective*. Cape Town: Heinemann.

NATIONAL EDUCATION POLICY INVESTIGATION (NEPI). 1993. *The Framework Report*. Cape Town: Oxford University Press.

NEELANDKAVIL, J.P. 2007. *International Business Research*. New York: Routledge.

NEUMAN, B., & DICKSON, D.K. 2011. *Handbook of Early Literacy Research*. New York: Guildford Press.

NEWTON, G.C. 2012. *Heart-Deep Teaching: Engaging Students for Transformed Lives*. Nashville: B & H Publishers.

NIEUWENHUYIS, J. 2014. Qualitative Research Designs and Data Gathering Techniques. In: Maree, K. (Ed). *First Steps in Research*. Pretoria: Van Schaik. 69-97.

NOVAKE, J.D. 2010. *Learning, Creating, and Using Knowledge: Concept Maps as Facilitative Tools in School and Corporations*. New York: Routledge.

NYAUMWE, L.J., & MTETWA, D.K. 2009. In-service Mathematic Teachers' Reflective Actions During Enactment of Social Constructivist Strategies in their Teaching. *Pythagorus*, 69:46-55.

O'BRIEN, S. 2011. *Cognitive Explorations of Translation*. New York: Continuum International Publishing Company.

O'LEARY, Z., & HUNT, J.S. 2016. *Workplace Research: Conducting Small-Scale Research in Organizations*. Los Angeles: SAGE Publication.

ORMAN, J. 2008. *Language Policy and Nation Building in Post-Apartheid South Africa*. Hong Kong: Springer.

PAGE, R.M., & PAGE, S. 2015. *Promoting Health and Emotional Well-Being in Your Classroom*. Burlington: Jones & Bartlett Learning.

PAPALIA, D.E., & FELDMAN, R.D. 2011. *A Child's World: Infancy Through Adolescence*. New York: McGraw Hill.

PASTORINO, E.E., & DOYLE-PORTILLO, S.M. 2016. *What is Psychology? Foundations, Applications, and Integration*. Boston: Cengage.

PATRUT, M., & PATRUT, B. 2013. *Social Media in Higher Education: Teaching in Web 2.0*. USA: IGI Global.

PAULSEN, M. 2016. *Higher Education: Handbook of Theory and Research*. Vanderbilt: Springer

PEER, L & REID, G. 2012. *Multilingualism, Literacy and Dyslexia: A Challenge for Educators*. PhD Thesis. Ohio State University.

PETERS, I. 2016. *Cohesion and Fragmentation in Social Movements: How Frames and Identities Shape the Belo Monte Conflict* Germany: Springer.

POLIT, D., & BECK, C. 2012. *Nursing Research: Generating and Assessing Evidence for Nursing Practice*. Philadelphia: Lippincott Williams & Wilkins.

PROBYN, M. 2009. Smuggling the Vernacular into the Classroom: Conflicts and Tensions in Classroom Code Switching in Township/Rural Schools in South Africa. *International Journal of Bilingual Education and Bilingualism*, 12 (2):123–136.

R4-EDUCATED SOLUTION. 2010. *Making Math Accessible to English Language Learners: Practical Tips and Suggestions*. Bloomington: Solution Trees.

RAJ, S. 2014. *Servant Leadership: Research and Practice*. Hershey: GI Global

RATHVON, N. 2008. *Effective School Interventions: Evidence-Based Strategies for Improving Students*. New York: The Guildford Press.

RENSHAW, P. D. 2013. The Social Cultural and Emotional Dimensions of Scaffolding. *Learning, Culture and Social Interaction*, 2(1):56–60.

REPUBLIC OF SOUTH AFRICA. (RSA). 1996a. *The Constitution of Republic of South Africa Act 1996*. Pretoria: Government Printers.

REPUBLIC OF SOUTH AFRICA. (RSA). 1996b. *South African Schools Act, 1996 (Act No. 84 of 1996)*. Government Gazette, No. 1867. 15 November.

RICHARDSON, J, MORGAN, R & FLEENE, C. 2012. *Reading to Learn in the Content Areas*. Belmont: Wadsworth Cengage.

RISSIK, D. 2011. *Culture Shock! South Africa: A Survival Guide to Customs and Etiquette*. Singapore: Marshall Cavendish Corporation.

ROBERTS, P., PRIEST, H. & TRAYNOR, M. 2008. Reliability and Validity in Research. *Nursing Standard*, 20(44):41-45.

ROBINSON, P. 2013. *The Routledge Encyclopaedia of Second Language Acquisition*. New York: Routledge.

ROE, B., KOLODZIE J.N., STOODT-HILL, B.D., & BURNS, C. 2014 *Secondary School Literacy Instruction*. Belmont: Wadsworth.

ROESER, R.J., VALENTE, M., & HOSFORD-DUNN, H. 2007. *Audiology Diagnosis*. New York. Thieme Medical Publishing.

ROSE, S., & VAN DULM O. 2006. Function of Code-Switching in Multicultural Classrooms. *A Journal of Language Learning*, 22(2):1-13.

ROTATORI, A.F., BAKKEN, F.P., OBIAKOR, F., BURKHARDT, S., & SHARMA, U. 2014. *Special Education International Perspectives: Practices Across the Globe*, UK: Emerald Publishing.

ROUTMAN, R. 2014. *Read, Write, Lead: Breakthrough Strategies for School-Wide Literacy Success*. Virginia: Stefanie Felix.

RUAN, J., & LEUNG, C. 2012. *Perspectives on Teaching and Learning English Literacy in China*. Florida: Springer.

RUBIN, A., & BABBIE, E.R. 2016. *Empowerment Series: Essential Research Methods for Social Work*. Boston: Cengage.

RUKWAR, M. 2015. *Social Research Methods: A Complete Guide*. Nairobi: Eureka Publishers.

SABRINA, L. 2014. *Synergic Integration of Formal and Informal E-Learning Environments for Adult Life Learners*. Hershey: IGI Global.

SAJA, P.S., & AKERKAR, R. 2012. *Intelligent Technologies for Web Applications*. Boca Raton: Taylor & Francis Group.

SALOMONE, R.C. 2010. *True American Language Identity and the Education of Immigrant Children*. Cambridge: Harvard University Press.

SCALE, P. 2013. *Teaching in the Lifelong Learning Sector*. England: Open University Press.

SCHLEMMER, P., & SCHLEMMER, D. 2011. *Teaching Kids to be Confident, Effective Communicators: Differentiated to Get all Students Writing, Speaking and Presenting*. Minneapolis: Free Spirit Publishing.

SCHUSTER, K., & WITKOSKY, D. 2007. *Language of the Land: Policy, Politics, Identity*. Charlotte: Information Age publishing.

SCOTT, C. 2015. *Learn to Teach to Learn*. Port Welbourne: Cambridge University Press.

SELALEDI, D.K. 2013. *Theory of Education*. Department of Post Graduate Studies: Education. BEd Honours Manual. Central University of Technology.

SETATI, M., & BANGURA, K. 2014. *African Mathematics: From Bones to Computers*. Maryland: University Press.

SETATI, M. C. 2011. *English as Language of Learning and Teaching Science in Rural Secondary Schools: Study of the Vlakfontein Circuit Limpopo*. Doctoral Thesis. University of South Africa, Pretoria.

SHAFFER, C. 2007. *Teaching Science to English as a Second Language Students*. Available at <https://tspace.library.utoronto.ca/bitstream/1807/9901/1/shaffer.pdf>. (Retrieved on 15 March 2016).

SHEFALI, R.P. 2010. *Educational Research*. New Delhi: APH Publishing–Press Cooperation.

SHERWOOD, L. 2015. *Human Physiology: From Cells to Systems*. Michigan: Wadsworth Cengage.

SHIN, S.J. 2013. *Bilingualism in Schools and Society: Language, Identity and Policy* UK: Routledge.

SHRUM, J.L., & GLISAN, E.W. 2016. *Teacher's Handbook, Contextualized Language Instruction*. Boston. Cengage

SILVERMAN, D. 2013. *Doing Qualitative Research: A Practical Handbook*. Singapore: SAGE Publication.

SINKOVICS. R., PENZ. E., & GHOURI, P.N. 2008. Enhancing the Trustworthiness in Qualitative Research in International Business. *Management International Review*. 48(6):68-713.

SITHOLE, T. M., & ABEYSEKERA, A. 2017. *Accounting Education: A Cognitive Load Theory Perspective*. London. Routledge.

SKOVSMOSE, O., & GREER, B. 2012. *Opening the Cage: Critique and Politics of Mathematics Education*. Netherland: Sense Publishers

SLAVIN, R.E. 2009. *Educational Psychology: Theory and Practice*. Australia: Pearson International Edition.

SMIDT, I. 2011. *Introducing Burners. A Guide for Practitioners and Students in Early Years Education*. Canada: Routledge.

SOTO, I. 2012. *ELL Shadowing as a Catalyst for Change*. London: Corwin.

STEENKAMP, L.P., BAARD, R.S., & FRICK, B.L. 2009. Factors Influencing Success in First-year Accounting at a South African University: A Comparison Between Lecturers' Assumptions and Students' Perceptions, *South African Journal of Accounting Research*, 23(1):113-140.

STERNBERG, R.J., & STERNBERG, K. 2017. *Cognitive Psychology*. Boston: Cengage.

STEWART, E.P. 2009. *Beginning Writers in the Zone of Proximal Development*. New York: Springer.

STRAZNY, P. 2011. *Encyclopaedia of Linguistics*. New York: Taylor and Francis Group.

SUÁREZ-OROZCO, M.M., SUÁREZ-OROZCO, C., & QIN-HILLIAR, D. 2010. *The New Immigrant and Language: Interdisciplinary Perspectives on the New Immigrant and Language*. New York: Routledge.

SUKOVIC, S. 2017. *Transliteracy in Complex Information Environments*. Amsterdam: Elsevier.

SUNAL, D.W., SUNAL, C.S., & WRIGHT, E. 2010. *Teaching Science with Hispanic ELLs in K-16 Classrooms*. Charlotte: Information Age Publishing.

SUSA, R. 2010. *Multiple Literacy and Science Education: ICTs in Formal and Informal Learning Environment*. Hershey: IGI Global.

SYRJA, R.A. 2011. *How to Research and Teach English Language Learners*. San Francisco: Jossey-Bass.

TIPPS, S., JOHNSON, A., & KENNEDY, L. 2010. *Guiding Children's Learning of Mathematics*. Belmont: Cengage.

TIWARI, S.R. 2008. *Teaching of English*. Delhi: A.P.H Publishing.



TODEVA, E., & CENO, J. 2009. *The Multiple Realities of Multilingualism: Personal Narratives and Researchers' Perspectives*. Berlin: Walter de Gruyter GmbH & Company.

UR, P. 2012. *A Course in English Language Teaching*. Cambridge: Cambridge University Press.

URQUHART, C. 2012. *Grounded Theory for Qualitative Research: A Practical Guide*. London: SAGE Publishers.

UYS, D. 2010. *The Function of Teachers Switching in Multilingual and Multicultural High School Classrooms in the Siyanda District of the Northern Cape Province*. MPhil. University of Stellenbosch.

VALENICA, R.R. 2011. *Chicano School Failure and Success: Past, Present, and Future*. New York: Routledge.

VAN DER WALT, C. 2013. *Multilingual Higher Education: Beyond English Medium Orientations*. Pennsylvania: MPG Print Group Ltd

VANCHEVSKY, M.A. 2006. *Frontiers in Cognitive Psychology*. New York: Nova Science Publishers.

VANG, C.T. 2010. *An Educational Psychology of Methods in Multicultural Education*. New York: Peter Lang Publishing.

VANG, C.T. 2016. *Hmong Refugees in the New World: Culture, Community and Opportunity*. North Carolina: McFarland & Company.

VAN PATTERN, B., & BENATI, A.G. 2010. *Key Terms in Language Acquisition Continuous*. London: International Publishing Group.

VÁSQUEZ, A., HANSEN, A.L., & SMITH, P.C. 2010. *Teaching Language Arts to English Language Learners*. New York: Routledge.

VENUTI, L. 2012. *The Translation Studies Reader*. New York: Routledge.

VINSON, B.P. 2012. *Language Disorders Across the LifeSpan*. London: Delmar Cengage.

VYGOTSKY, L.S. 1978. *Mind in Society*. Cambridge: MA: Harvard University Press.

WALSH, K. 2013. *Oxford Textbook of Medical Education*. United Kingdom: Oxford University Press.

WAN, N. 2011. *Mobile Technologies and Handheld Devices for Ubiquitous Learning: Research and Pedagogy*. Hershey: IGI Global.

WANDBERG, R., & ROHWER, J. 2010. *Teaching Health Education in Language Diverse Classrooms*. Canada: Bones & Bartlett Publishers.

WASIK, B.H. 2012. *Handbook of Family Literacy*. New York: Routledge.

WATFORD, M.K. 2011. Teaching and Teacher Education: The Zone of Proximal Teacher Development. *An International Journal of Research and Studies*, 27(2):252-258.

WEBER, J.J. 2014. *Flexible Multilingual Education: Putting Children's Needs First*. Ontario: Global Publishing Services Ltd.

WEDELL, M. 2009. *Planning for Educational Change: Putting People and Their Contexts First*. London: Continuum International Publishing Group.

WEISS, A.L. 2010. *Perspectives on Individual Differences Affecting Therapeutic Change in Communication Disorder*. New York: Psychology Press.

WHITE, C.J. 2005. *Research: A Practical Guide*. Pretoria: Ithuthuko Investment.

WILLIAMS, C. 2016. *Teaching English Reading in the Chinese-Speaking World: Building Strategies*. Singapore: Springer.

WILLMAN, L. 2012. *Guided Math Made Easy, Grade 3*. Carson- Dellosa: Publishing Greensboro.

WILMORE, E.L. 2013. *Passing the English as a Second Language (ESL) Supplemental Taxes' Exam: Keys, Certifications and Language Proficiency Learners*. London: Corwin.

WISEMAN, P.P., ARROYO, H., & RICHTER, N. 2013. *Reviving Professional Learning Communities: Strength through Diversity, Conflict, Team and Structure*. New York: Rowman & Little Education.

WOIFE, J., & ROBERTSON, L. 2012. *From Perception to Consciousness: Searching with Anne Treisman*. New York: Oxford University Press.

WOOLFOLK, A., & MARGETTS, K. 2010. *Educational Psychology*. Australia: Pearson.

WRIGH, T. 2012. *How to be a Brilliant English Teacher*. New York: Routledge.

WRIGHT, A.W., & BILICA, K. 2007. Instructional Tools to Probe Biology Students' Prior Understanding. *American Biology Teacher*, 69:1-5.

YE YANG, P.P. 2012. *Literate Thought*. Canada: Jones & Bartlett Learning.

ZACARIAN, D. 2011. *Transforming Schools for English Learners: A Comprehensive Framework for School Leaders*. London: Corwin.

ZASLAVSKY, O., & SULLIVAN, P. 2011. *Constructing Knowledge for Teaching Secondary Mathematics: Tasks to Enhance Prospective and Practicing Teaching Learning*. New York: Springer.

ZEHRA, A. & CARRION, D.R. 2013. *Educational Communities of Inquiry: Theoretical Framework, Research and Practice*. Calgary: IGI Global.

ZELAZO, P.D. 2013. *The Oxford Handbook of Developmental Psychology, Vol. 2: Self and Other*. Cape Town: Oxford University Press.

ZHENG, H. 2015. *Teacher Beliefs as a Complex System: English Language Teachers in China*. Beijing: Springer.

## APPENDIX A

### Permission to conduct research

Department of Basic Education  
Free State Province  
Bloemfontein  
9300

Dear Sir/Madam//Dr/Prof

#### **RE: Permission to conduct research Free State schools**

I hereby wish to request permission to conduct research in schools in Free State province. In order for me to be able to conduct research I will need your permission to use Grade 10 Accounting teachers and learners as willing participants. The research topic is titled **“English as the language of learning for limited English Proficiency (LEP) Grade 10 Accounting learners in Free State Province “.**

The research is part of my doctoral study in education at the Central University of Technology, Free State. The findings of this research will lay the foundation for effectiveness of teaching and learning Accounting in Grade 10. The research will guarantee anonymity and confidentiality of all participants.

The study promoter is Professor G.J. Schlebusch, with contact number: 057-9103572.

Thank you in advance.

Yours faithfully

MA Modise

## APPENDIX B

Enquiries: BM Kitching  
Tel. no: 051404 922  
E-mail: [berthakitching@gmail.com](mailto:berthakitching@gmail.com)

FREE STATE PROVINCE

M Modise  
22 White Lodge  
Welkom, 9460

Dear Mr Modise

### APPROVAL TO CONDUCT RESEARCH IN THE FREE STATE DEPARTMENT OF EDUCATION

1. This letter serves as an acknowledgement of receipt of your request to conduct research in the Free State Department of Education.

**Research Topic:** English as the language of learning for limited English Proficiency Grade 10 Accounting learners in Free State Province

**Approval is herewith granted to conduct research in the following schools:** Lephola S/S, Phello S/S, Lekhareets S/S, Mosala S/S Tsosetso High School, Kagisho High school, Lenyora-La-Thuto S/S, Senakangwedi S/S, R T Mokgopa and Albert Moroka, Motswela S/S, Dr Reginald Cingo S/S and Bodibeng S/S.

**Target Population:** 5 Grade 10 Accounting learners 15-17 years per district and 10 Grade 10 Accounting teachers per district

**Period of research:** For three months from the date of signing of this letter. Please note that the department does not allow any research to be conducted during the fourth term (quarter) of the academic year.

2. Should you fall behind your schedule by three months to complete your research project in the approved period, you will need to apply for an extension.
3. The approval is subject to the following conditions:
  - 3.1 The collection of data should not interfere with the normal tuition time or teaching process.
  - 3.2 A bound copy of the research document should be submitted to the Free State Department of Education, Room 319, 3<sup>rd</sup> Floor, Old CNA Building, Charlotte Maxeke Street, Bloemfontein.
  - 3.3 You will be expected, on completion of your research study to make a presentation to the relevant stakeholders in the Department.
  - 3.4 The attached ethics documents must be adhered to in the discourse of your study in our department.
4. Please note that costs relating to all the conditions mentioned above are your own responsibility.

Yours sincerely

  
DR JEM SEKOLANYANE  
CHIEF FINANCIAL OFFICER

DATE: 04/09/2015

Research Modise Permission 2 Sept 2015 corrected  
Strategic Planning, Policy & Research Directorate  
Private Bag X20565, Bloemfontein, 9300 - Room 318, Old CNA Building, 3<sup>rd</sup> Floor, Charlotte Maxeke Street, Bloemfontein  
Tel: (051) 404 9290 / 9221 Fax: (086) 6678 678

## APPENDIX C

### QUESTIONNAIRE TO LEARNERS

**THE RESEARCH TOPIC:** English as the language of learning for limited English Proficiency  
Grade 10 Accounting learners in Free State Province

#### INSTRUCTIONS TO PARTICIPANTS

- The questionnaire consists of SECTION A and B
- Please note that there is no right or wrong answer to the items or questions in this questionnaire. Your opinion is valuable to me.
- Also note through your response you will making a valuable contribution to the study.
- Please answer all the questions
- You complete the questionnaire anonymously

#### SECTION A

PLEASE INDICATE THE FOLLOWING

##### 1. GENDER

Male	
Female	

##### 2. AGE GROUP

12-13	
14-15	
16-17	
18 and above	

##### 3. YEARS IN GRADE 10?

YEAR	
1	
2	
3	
4 and above	

##### 4. YOUR MOTHER TONGUE

<b>Setswana</b>	
<b>Sesotho</b>	
<b>English</b>	
<b>Afrikaans</b>	
<b>Xhosa</b>	
<b>Others</b>	

## SECTION B

### 1. What is your understanding of Accounting?

.....

.....

.....

.....

.....

### 2. Explain what you understand of the concept: Assets

.....

.....

.....

.....

.....

### 3. Explain your understanding of the concept: Owner's equity

.....

.....

.....

.....

### 4. What is your understanding of the concept: Liability?

.....

.....

.....

.....

.....

### 5. Explain income according to your understanding?

.....

.....

.....

.....

.....

### 6. Explain your understanding of expenses

.....

.....

.....

.....

.....



**7. What is your understanding of the concept: Capital?**

.....

.....

.....

.....

.....

**8. Do you sometimes use your mother tongue in your Accounting classroom? If yes, explain the reason why this is done?**

.....

.....

.....

.....

.....

**9. Elaborate on your participation through questioning in your Accounting classroom.**

.....

.....

.....

.....

.....

**10. Elaborate on the use of English as language of learning in your Accounting classroom.**

.....

.....

.....

.....

.....

**11. Comment on any problems you experience with English as language of learning in the Accounting classroom?**

.....

.....

.....

.....

.....

**12. Do you discuss language related problems with your parents? Please explain your answer.**

.....

.....

.....

.....

.....

**13. How do you think your parents can assist you with your language problems?**

.....

.....

.....

.....

.....

**14. What can your Accounting teacher do to assist you with language problems in the classroom?**

.....

.....

.....

.....

.....

**15. What do you consider to be the main reasons for poor academic achievement in Accounting?**

.....

.....

.....

.....

.....

**16. What in your opinion can be done to assist LEP Accounting learners with their language problems?**

.....

.....

.....

.....

.....

**17. How does your Accounting teacher assist you with your language problems in the classroom?**

.....

.....

.....

.....

.....

**18. Who else in your opinion can assist you with you limited English proficiency?**

.....

.....

.....

.....

.....  
.....

**19. Do you think you will perform better in Accounting if it can be taught in your mother tongue?  
Explain.**

.....  
.....  
.....  
.....  
.....

**23. What is your opinion of the level of language used in Accounting textbooks?**

.....  
.....  
.....  
.....  
.....

**24. Which languages are used by your Accounting teacher in the classroom?**

.....  
.....  
.....  
.....

**THANK YOU FOR YOUR COOPERATION**  
**Mr MA Modise**

[mamodise@cut.ac.za](mailto:mamodise@cut.ac.za)

## APPENDIX D

### QUESTIONNAIRE TO TEACHERS

**THE RESEARCH TOPIC:** English as the language of learning for limited English Proficiency Grade 10 Accounting learners in Free State Province

#### INSTRUCTIONS TO PARTICIPANTS

- The questionnaire consists of SECTION A and B
- Please note that there is no right or wrong answer to the items or questions in this questionnaire. Your opinion is valuable to me.
- Also note through your response you will making a valuable contribution to the study.
- Please answer all the questions
- You complete the questionnaire anonymously

---

#### SECTION A

**PLEASE INDICATE THE FOLLOWING WITH AN X**

##### 1. GENDER

Male		01
Female		02

##### 2. AGE GROUP

20-25	
26-30	
31-35	
36 and above	

##### 3. CLASSIFICATION OF SCHOOL

Primary	
Intermediate	
Secondary	

##### 4. PRESENT POSITION

Teacher	
HOD	
Deputy principal	
Principal	

##### 5. CURRENT QUALIFICATIONS

Qualifications		
Matric certificate		01
Diploma		02
Degree in finance		03
Any degree		04
Honours		05

Masters		06
Others specify		

**6. EXPERIENCE (IN YEARS) AS A TEACHER (FOR GRADE 10-12)**

1-3	
4-6	
7-9	
10-12	
13-15	
More than 15	

**7. EXPERIENCE (IN YEARS) AS ACCOUNTING TEACHER (FOR GRADE 10-12)**

1-3	
4-6	
7-9	
10-12	
13-15	
More than 15	

**8. YOUR MOTHER TONGUE**

<b>Setswana</b>	
<b>Sesotho</b>	
<b>English</b>	
<b>Afrikaans</b>	
<b>Xhosa</b>	
<b>Others</b>	

**9. NUMBER OF GRADE 10 ACCOUNTING LEARNERS IN YOUR CLASS(ES)**

	Number of learners
<b>Class 1</b>	
<b>Class 2</b>	

**10. What percentage of learners in your Grade 10 Accounting class is English mother tongue speakers?**

	%
<b>English mother tongue</b>	

**11. What percentage of learners in your Accounting class would you consider to be limited English proficient (LEP)?**

	%
<b>Limited English proficiency (LEP)</b>	

## SECTION B

1. In your opinion, what is the **positive and/or negative** influence of English as language of learning and teaching in the Accounting classroom?

.....

.....

.....

.....

.....

2. What influence, if any, will it have on Accounting learners if they can be taught and write tests and examinations in their mother tongue?

.....

.....

.....

.....

.....

.....

3. What influence does limited English proficiency (LEP) have on such learners' participation in the Accounting classroom?

.....

.....

.....

.....

.....

4. Do you sometimes find it necessary to explain certain concepts in their mother tongue? If so, why?

.....

.....

.....

.....

.....

5. How easy or difficult is it to give special attention to LEP learners, taking into consideration class size, volume of work, etc.?

.....

.....

.....

.....

- .....
- .....
6. What is your opinion regarding the **‘reading English with understanding’** ability of LEP learners in your Accounting classroom? This relate to homework, tests and examinations.

.....

.....

.....

.....

.....

.....

7. Which techniques/strategies **do you and could you** use to assist limited English proficiency learners in your Accounting classroom?

.....

.....

.....

.....

.....

.....

.....

8. What do you consider to be the main challenges/problems that limited English proficiency learners struggle with in your Accounting classroom?

.....

.....

.....

.....

.....

.....

.....

9. What is your opinion of the language skills (reading, writing, listening, speaking) of LEP learners in your Grade 10 Accounting classroom?

.....

.....

.....

.....

.....

.....

.....

THANK YOU FOR YOUR COOPERATION  
Mr MA Modise  
mamodise@cut.ac.za 0827036686

## APPENDIX E

Dear Principal

I hereby wish to request permission to conduct research in your school for my Doctor of Education studies. Permission was granted by the Department of Basic Education. In order for me to be able to conduct the study I need your permission to use Grade 10 learners and Accounting teachers at your school.

The title of the research is: English as the language of learning for limited English Proficiency Grade 10 Accounting learners in Free State Province.

This project will comply with the rules and regulations of conducting such research. No teaching and learning time will be negatively affected by the data collection.

Kind regards



Mr MA Modise

Email: [mamodise@cut.ac.za](mailto:mamodise@cut.ac.za), 057-9103621; 0827036686



## APPENDIX F

### Letter Parents to conduct the research with your child

M A Modise

Central University of Technology, Free State

Welkom Campus

9460

Dear Parent

RE: Permission to conduct research Free State schools

I hereby wish to request the permission to conduct the research around the schools in Free State Province. In order for me to be able to conduct the research I will need your permission to use Grade 10 Accounting learners as a parent. The research topic that to be studied is titled **“English as the language of learning for limited English Proficiency (LEP) Grade 10 Accounting learners in Free State Province “**.

The research is done under PhD: with Central University of Technology Free State Province. The findings of this research will lay foundation for the effectiveness of teaching Accounting in South African schools. The research will guarantee anonymity and confidentiality to all respondents.

The Programme supervisor is Professor G.J.V Schlebusch and his contact number is 057-9103572.

Thank you in advance.

Yours faithfully

M A Modise

## APPENDIIX G

**TO** : Parent/ Legal Guardian

**FROM** : Modise Motalenyane Alfred

Central University Of Technology, Free State

Welkom Campus, [mamodise@cut.ac.za](mailto:mamodise@cut.ac.za), 057-9103621,0827036686

Consent for Parent/Legal guardian

I am currently doing my research with CUT on. As your child is a minor, you as the parent/legal guardian are kindly requested to provide permission for your child to be part of this research project. Your child will be respond to the questions and interviewed confidentially, anonymity and legality issues about this project will be discussed with you, the teachers and principal as it is imperative that you fully understand the nature and purpose of this study. You are free to withdraw your child from this study at any stage. The Title of the research is “ **English as the language of learning for limited English Proficiency Grade 10 Accounting learners in Free State Province** “.

This project will comply with the rules and regulations of conducting a research.

If you would like any additional information, you are welcome to contact me at

Email: [mamodise@cut.ac.za](mailto:mamodise@cut.ac.za), 057-9103621,0827036686

If you would like to participate in this research, sign below by giving consent.

Thank you.

Name of a learner

---

Grade

---

Signature of parent/guardian

---

Date

---

## APPENDIX H

TO : Teachers

FROM : Modise Motalenyane Alfred

Central University Of Technology, Free State

Welkom Campus, [mamodise@cut.ac.za](mailto:mamodise@cut.ac.za) , 057-9103621,0827036686

### Consent by teachers

I am currently doing my research with CUT on. Since your school is part of this study, you are requested to take part in this research in order to give it credibility. Participation is not compulsory and if you decide not to participate, that will not be held against you. You will be interviewed and confidentially, anonymity and legality issues about this project will be discussed with you, as it is imperative that you fully understand the nature and purpose of this study. You are free to withdraw from this study at any stage. The title of the research is: **“English as the language of learning for limited English Proficiency Grade 10 Accounting learners in Free State Province “.**

This project will comply with the rules and regulations of conducting a research.

If you would like any additional information, you are welcome to contact me at:

Email: [mamodise@cut.ac.za](mailto:mamodise@cut.ac.za), 057-9103621,0827036686

If you would like to participate in this research, sign below by giving consent.

Thank you.

---

MA Modise

Name 

---

Signature 

---

Date 

---

## APPENDIX I



## STEVENS EDITING AND PROOFREADING

**Charlotte Stevens** : BA (English; Industrial Psychology)

Sole Trader

e-mail: [ajc.stevens@gmail.com](mailto:ajc.stevens@gmail.com)

Language Editor & Proofreader

Full Member: PEG (SA)

IPEd (WA)

### THIS IS TO CERTIFY

That I have language edited a doctoral study on: *English as the language of learning for limited English Proficiency Grade 10 Accounting learners in the Free State Province*, for Mr MA Modise, a doctoral student at the Central University of Technology (CUT), Welkom campus, Free State province, South Africa.

The scope of my editing comprised:

- Spelling
- Tense
- Vocabulary
- Punctuation
- Word usage
- Language and sentence structure
- Checking of in-text referencing style

My best wishes for a successful career accompany Mr Modise.

Charlotte Stevens (Ms)

**Stevens Editing and Proofreading**

E: [ajc.stevens@gmail.com](mailto:ajc.stevens@gmail.com)

October 2017